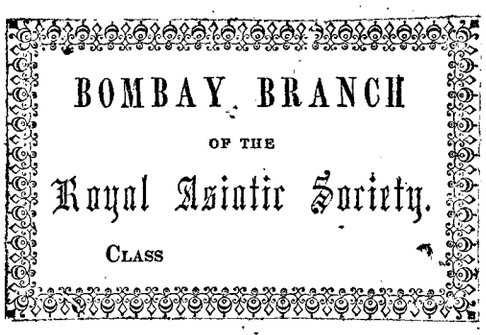
00109333


BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

00109333

Digitized with financial assistance from

Hermès India

a project facilitated by the Rotary Club of Bombay

on 12 April, 2019

FOURTH

REPORT

FROM THE

SELECT COMMITTEE

ON

INDIAN TERRITORIES;

TOGETHER WITH THE

109333
ac

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
30 *June* 1853.

Lunæ, 15° *die Novembris*, 1852.

Ordered, THAT a Select Committee be appointed to inquire into the Operation of the Act 3 & 4. Will. 4, c. 85, for effecting an Arrangement with the East India Company, and for the better Government of Her Majesty's Indian Territories till the 30th day of April 1854.

Martis, 16° *die Novembris*, 1852.

Committee nominated of—

Mr. Herries.
Mr. Chancellor of the Exchequer.
Lord John Russell.
Mr. Baring.
Sir Charles Wood.
Mr. Baillie.
Mr. Gladstone.
Mr. Newdegate.
Mr. Labouchere.
Sir James Graham.
Mr. Alderman Thompson.
Sir William Molesworth.
Sir Robert Harry Inglis.
Viscount Jocelyn.
Mr. Cobden.
Mr. Hardinge.
Mr. Milner Gibson.
Mr. Mangles.
Sir James Hogg.
Mr. Hume.
Mr. Bankes.
Mr. Vernon Smith.
Mr. Robert Hildyard.
Mr. James Wilson.
Mr. Spooner.
Mr. Keogh.
Mr. Macaulay.
Lord Stanley.
Mr. Robert Clive.
Mr. Edward Ellice.
Viscount Palmerston.

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the said Committee.

Veneris, 18° *die Februarii*, 1853.

Ordered, THAT Mr. Wilson be discharged from further attendance on the Committee, and that Lord John Russell, Sir Charles Wood, Sir George Grey, Sir Thomas Maddock, Mr. Chichester Fortescue, Mr. Cardwell, Mr. John Elliot, and Mr. Lowe be added thereto.

Martis, 22° *die Februarii*, 1853.

Ordered, THAT Mr. Chichester Fortescue be discharged from further attendance on the Committee, and that Mr. John Fitzgerald be added thereto.

Jovis, 28° *die Aprilis*, 1853.

Ordered, THAT the Committee have power to Report the Minutes of Evidence taken before them, from time to time, to The House.

Lunæ, 2° *die Maii*, 1853.

Ordered, THAT the Report of the Select Committee on Indian Territories of last Session, and copy of the Report of the Select Committee of the House of Lords on the same subject (communicated 1st December) be referred to the Committee.

REPORT - - - - - - - - - - - - - - - p. iii
MINUTES OF EVIDENCE - - - - - - - - - - - p. 1
APPENDIX - - - - - - - - - - - - - - p. 234

THE SELECT COMMITTEE appointed to inquire into the Operation of the Act 3 & 4 Will. 4, c. 85, for effecting an Arrangement with the EAST INDIA COMPANY, and for the better Government of Her Majesty's INDIAN TERRITORIES till the 30th day of April 1854, and to whom several Petitions, and the Report of the Committee on Indian Territories of last Session, and also the Report of the Committee of the House of Lords on the same subject, were referred, and who were empowered to Report the MINUTES OF EVIDENCE taken before them, from time to time, to The HOUSE:

HAVE made further progress in the Matters to them referred, and have agreed to make a Fourth Report of the Minutes of Evidence taken before them.

30 *June* 1853.

PROCEEDINGS OF THE COMMITTEE.

Martis, 7° die Decembris, 1852.

MEMBERS PRESENT:

Mr. Herries.	Mr. Baillie.
Sir Charles Wood.	Mr. Hardinge.
Sir James Hogg.	Mr. Mangles.
Mr. Bankes.	Mr. Vernon Smith.
Mr. R. Hildyard.	Mr. James Wilson.
Mr. Spooner.	Mr. Keogh.
Mr. Macaulay.	Lord Stanley.
Sir R. H. Inglis.	

Sir R. H. INGLIS called to the Chair.

Committee deliberated on their course of proceeding.

[Adjourned till Tuesday next, at One o'clock.

Martis, 14° *die Decembris,* 1852.

MEMBERS PRESENT:

Sir R. H. INGLIS in the Chair.

Mr. Hardinge.	Lord Stanley.
Mr. Edward Ellice.	Mr. Spooner.
Mr. Herries.	Mr. R. Hildyard.
Mr. Bankes.	Sir James Hogg.
Mr. Baillie.	Mr. Mangles.
Mr. Vernon Smith.	Mr. Keogh.
Mr. R. H. Clive.	

Mr. *Philip Melvill* examined.

[Adjourned.

Jovis, 24° *die Februarii,* 1853.

MEMBERS PRESENT:

Sir R. H. INGLIS in the Chair.

Mr. Disraeli.	Sir Charles Wood.
Mr. Baring.	Mr. Labouchere.
Mr. Elliot.	Mr. Vernon Smith.
Mr. R. H. Clive.	Mr. Lowe.
Sir James W. Hogg.	Sir George Grey.
Lord Stanley.	Mr. Hume.
Sir T. Herbert Maddock.	Sir R. H. Inglis.
Mr. Hardinge.	

Sir R. H. Inglis, having at the commencement of the sitting this day vacated the Chair of the Committee, moved that Thomas Baring, Esq., do take the Chair.

Question put and agreed to.

Mr. Baring accordingly took the Chair.

Lieutenant-general Sir *Willoughby Cotton* examined.

Sir *Thomas M'Mahon* examined.

[Adjourned till Monday next, at One o'clock.

Lunæ, 28° die Februarii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir C. Wood.
Sir James W. Hogg.
Sir Thomas H. Maddock.
Mr. R. H. Clive.
Mr. Edward Ellice.
Mr. Elliot.
Mr. Hume.
Mr. Hardinge.
Sir R. H. Inglis.
Mr. Lowe.
Lord Stanley.
Sir George Grey.
Mr. Cobden.

Sir *George Pollock* examined.

Colonel *Montgomery* examined.

Colonel *Abbott* examined.

[Adjourned till Thursday next, at One o'clock.

Veneris, 4° die Martii, 1853.

Mem.—The Committee met this day pursuant to a postponement from Thursday.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.
Mr. Hume.
Mr. Mangles.
Sir T. Herbert Maddock.
Sir George Grey.
Mr. Hardinge.
Mr. John Fitzgerald.
Sir Charles Wood.
Mr. Disraeli.
Mr. Milner Gibson.
Mr. R. H. Clive.
Sir James W. Hogg.
Mr. Edward Ellice.
Mr. Vernon Smith.
Mr. Elliot.
Mr. R. Hildyard.
Mr. Bankes.
Mr. Baillie.
Lord Stanley.
Mr. Cobden.
Mr. Herries.

Colonel *Burlton* examined.

Colonet *Hawkins* examined.

[Adjourned till Monday next, at One o'clock.

Lunæ, 7° die Martii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.
Mr. Hardinge.
Mr. Elliot.
Sir George Grey.
Mr. Lowe.
Mr. John Fitzgerald.
Mr. Disraeli.
Mr. R. Hildyard.
Mr. Baillie.
Sir J. W. Hogg.
Sir T. H. Maddock.
Sir Charles Wood.
Lord Jocelyn.
Mr. Edward Ellice.
Mr. Mangles.
Mr. Hume.
Mr. Vernon Smith.
Mr. Cobden.

Mr. *Gosmo Melvill*, Esq., examined.

Captain *F. T. Powell*, Indian Navy, examined.

Captain *W. H. Hall*, R. N., examined.

Mr. *Ardasseer Cursetjee* examined.

[Adjourned till Thursday next, at One o'clock.

Jovis, 10° *die Martii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.
Sir T. H. Maddock.
Mr. Herries.
Mr. Elliot.
Mr. Hardinge.
Mr. Labouchere.
Mr. Cobden.
Lord John Russell.
Mr. Disraeli.
Mr. Baillie.
Sir James W. Hogg.
Mr. Vernon Smith.
Mr. Mangles.
Sir George Grey.
Sir Charles Wood.
Lord Jocelyn.
Mr. Bankes.
Mr. R. Hildyard.
Mr. Hume.
Mr. Lowe.

Mr. *David Hill* examined.

Mr. *F. Millet* examined.

Mr. *Halliday* examined.

[Adjourned till Monday, at One o'clock.

Lunæ, 14° *die Martii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.
Sir James W. Hogg.
Mr. Labouchere.
Sir Charles Wood.
Mr. Mangles.
Mr. Hume.
Mr. Edward Ellice.
Mr. Cobden.
Mr. Newdegate.
Viscount Jocelyn.
Mr. Disraeli.
Mr. R. Hildgood.
Sir T. H. Maddock.
Mr. Elliot.
Sir R. H. Inglis.
Sir George Grey.
Mr. Vernon Smith.
Mr. Hardinge.
Mr. J. Fitzgerald.
Mr. Lowe.
Mr. Baillie.
Mr. Milner Gibson.

Viscount *Gough* examined.

Colonel *P. Grant* examined.

Mr. *Halliday* further examined.

[Adjourned till Thursday next, at One o'clock.

Jovis, 17° *die Martii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Ch[redacted]

Mr. Hume.
Mr. Spooner.
Mr. Elliot.
Sir Charles Wood.
Viscount Jocelyn.
Mr. Hardinge.
Mr. Labouchere.
Lord Stanley.
Mr. R. H. Clive.
Mr. Vernon Smith.
Mr. R. Hildyard.
Mr. Disraeli.
S[redacted]
Sir [redacted]
Sir R. [redacted]
Sir George [redacted]
Mr. Mangles.
Mr. Edward Ellice.
Mr. Baillie.
Lord John Russell.
Mr. Lowe.
Mr. Cobden.
Mr. J. Fitzgerald.

Mr. *Halliday* further examined; withdrew.

Committee deliberated.

Motion made (Mr. *Hume*), and question proposed, "That it is the opinion of this Committee that further evidence shall be called for from India, in support and explanation of the complaints in the petitions presented from India to the House."

Amendment proposed, (Sir *Charles Wood*), To leave out all the words after the first word "That," in order to add the following words: "This Committee are ready to hear the evidence of the appointed agent of the Madras Native Association, whose petition has been referred to this Committee, as well as of any other witness, European or native, who may be produced before this Committee, and who may be supposed to represent the opinions and interests of the natives of India; but that, as it is impossible to procure the attendance of any witnesses from India before the probable termination of the present Session, the Committee will continue to proceed with such evidence as may be available in this country."

Question, That the words proposed to be left out, stand part of the question, put.

Committee divided:—

Ayes, 3.	Noes, 15.
Sir T. H. Maddock.	Lord John Russell.
Mr. Cobden.	Sir Charles Wood.
Mr Hume.	Mr. Baillie.
	Mr. Elliot.
	Mr. Labouchere.
	Sir R. H. Inglis.
	Mr. Hardinge.
	Mr. Mangles.
	Sir W. Hogg.
	Mr. R. Hildyard.
	Mr. Lowe.
	Mr. Spooner.
	Mr. R. H. Clive.
	Mr. Edward Ellice.
	Sir George Grey.

Words added.

Main question, as amended, put and agreed to.

Resolved,—This Committee are ready to hear the evidence of the appointed agent of the Madras Native Association, whose petition has been referred to this Committee, as well as of any other witness, European or native, who may be produced before this Committee, and who may be supposed to represent the opinions and interests of the natives of India; but that, as it is impossible to procure the attendance of any witnesses from India before the probable termination of the present Session, the Committee will continue to proceed with such evidence as may be available in this country.

[Adjourned till To-morrow, at One o'clock.

Veneris, 18° *die Martii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. R. H. Clive.	Sir T. H. Maddock.
Sir James W. Hogg.	Mr. Edward Ellice.
Mr. Elliot.	Sir Charles Wood.
Mr. Vernon Smith.	Lord Stanley.
Mr. Mangles.	Mr. Hardinge.
Mr. Spooner.	Mr. Lowe.
Mr. Hume.	Mr. Cobden.
Sir R. H. Inglis.	Sir George Grey.
Mr. Cardwell.	Mr. Baillie.
Mr. J. Fitzgerald.	Mr. Labouchere.

Mr. *Halliday* further examined.

Sir *Edward Ryan* examined.

[Adjourned till Tuesday, 5 April, at One.

Martis, 5° *die Aprilis*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Hume.
Mr. Herries.
Sir T. H. Maddock.
Mr. Elliot.
Sir Charles Wood.
Mr. Hardinge.
Mr. Spooner.
Mr. Edward Ellice.
Mr. Newdegate.
Mr. Bankes.
Sir James W. Hogg.
Mr. Cobden.
Mr. Macaulay.
Sir R. H. Inglis.
Viscount Jocelyn.
Mr. Mangles.
Mr. Labouchere.
Mr. Lowe.
Mr. Fitzgerald.

The Chairman read a letter from Sir Thomas M'Mahon, conveying, as desired by the Committee, a paper of suggestions, with a view to improve the efficiency of the Army and the same was ordered to be printed, and to follow his Evidence.

Sir *George Clerk* examined.

[Adjourned till Thursday next, Quarter before One.

Jovis, 7° *die Aprilis*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Macaulay.
Mr. Cobden.
Mr. Elliot.
Sir Charles Wood.
Mr. Mangles.
Mr. Edward Ellice.
Mr. Lowe.
Mr. Milner Gibson.
Lord Stanley.
Mr. Labouchere.
Mr. R. H. Clive.
Sir James W. Hogg.
Sir T. H. Maddock.
Sir R. H. Inglis.
Sir George Grey.
Mr. Vernon Smith.
Mr. Fitzgerald.
Mr. Hume.
Mr. Bankes.
Mr. Newdegate.
Mr. Spooner.

Sir *Erskine Perry* examined.

[Adjourned till Monday next, at a Quarter before One.

Lunæ, 11° *die Aprilis*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.
Mr. Macaulay.
Mr. R. H. Clive.
Sir R. H. Inglis.
Mr. Mangles.
Mr. J. Fitzgerald.
Sir Charles Wood.
Mr. Hume.
Mr. Labouchere.
Sir James W. Hogg
Mr. Cobden.
Mr. Elliot.
Mr. Edward Ellice.
Mr. Hardinge.
Sir T. H. Maddock.
Mr. Lowe.
Mr. Vernon Smith.

Sir *Edward Ryan* further examined.

Sir *Erskine Perry* further examined.

Sir *Edward Gambier* examined.

[Adjourned till Thursday, Quarter before One.

Jovis, 14° die Aprilis, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Macaulay.	Mr. Spooner.
Sir T. H. Maddock.	Mr. R. H. Clive.
Mr. Elliot.	Sir Charles Wood.
Sir James W. Hogg.	Sir R. H. Inglis.
Mr. Vernon Smith.	Viscount Jocelyn.
Mr. Hildyard.	Mr. Mangles.
Mr. Lowe.	Lord Stanley.
Mr. Hume.	Mr. Disraeli.
Mr. Edward Ellice.	

Mr. *Cameron* examined.

Mr. *Lewin* examined.

An objection being taken to an answer of the Witness to a question put by Sir James W. Hogg,

Room cleared.

Motion made (Mr. *Vernon Smith*), and question proposed, "That the following question, 'Sir *J. W. Hogg*.] Without saying who was right, or who was wrong, is not it the fact, that while you were a judge of the Sudder, you and the Government of the day took very different views upon most matters relating to public duty and the conduct of public servants?' and the next succeeding one, and the answers thereto, be expunged from the Minutes."

The Speaker being announced to be at prayers,

[Adjourned till Monday, Quarter before One o'clock.

Lunæ, 18° die Aprilis, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir James W. Hogg.	Mr. Spooner.
Sir T. H. Maddock.	Mr. R. H. Clive.
Mr. Hume.	Mr. Elliot.
Sir R. H. Inglis.	Mr. Mangles.
Mr. Hardinge.	Mr. J. Fitzgerald.
Mr. Baillie.	Mr. Hildyard.
Mr. Cobden.	Lord Stanley.
Mr. Vernon Smith.	Mr. Macaulay.
Viscount Jocelyn.	Sir George Grey.
Mr. Herries.	Mr. Newdegate.
Mr. Milner Gibson.	Mr. Labouchere.
Sir Charles Wood.	

Question, "That the following question, 'Sir *J. W. Hogg*.] Without saying who was right, or who was wrong, is not it the fact, that while you were a judge of the Sudder, you and the Government of the day took very different views upon most matters relating to public duty and the conduct of public servants?' and the next succeeding one, and the answers thereto, be expunged from the Minutes," put, and negatived.

Mr. *Lewin* again examined.

Mr. *Leith* examined.

[Adjourned till Thursday next, Quarter before One.

Jovis, 21° *die Aprilis*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.
Mr. Elliot.
Mr. Macaulay.
Sir R. H. Inglis.
Sir James W. Hogg.
Sir Charles Wood.
Mr. J. Fitzgerald.
Mr. Vernon Smith.
Mr. Milner Gibson.
Mr. Labouchere.
Sir T. H. Maddock.
Sir George Grey.
Mr. Mangles.
Mr. Edward Ellice.
Mr. R. H. Clive.
Mr. Newdegate.
Mr. Hume.
Mr. Lowe.
Mr. Cobden.

Mr. *Leith* further examined.

[Adjourned till Monday, Quarter before One.

Lunæ, 25° *die Aprilis*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Elliot.
Sir Charles Wood.
Mr. Hardinge.
Mr. Vernon Smith.
Sir James W. Hogg.
Sir R. H. Inglis.
Mr. Baillie.
Mr. Lowe.
Viscount Jocelyn.
Mr. Edward Ellice.
Mr. Mangles.
Sir George Grey.
Mr. R. H. Clive.
Mr. J. Fitzgerald.
Sir T. H. Maddock.
Mr. Hildyard.
Mr. Labouchere.

Mr. *Leith* further examined.

Mr. *John C. Marshman* examined.

Mr. *B. E. Baillie* examined.

[Adjourned till Thursday, Quarter before One.

Jovis, 28° *die Aprilis*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.
Sir T. H. Maddock.
Mr. Elliot.
Mr. Mangles.
Mr. Edward Ellice.
Sir Charles Wood.
Sir R. H. Inglis.
Mr. Labouchere.
Mr. Cobden.
Mr. Macaulay.
Mr. Baillie.
Mr. Hume.
Viscount Jocelyn.
Mr. Newdegate.
Sir George Grey.
Mr. Hardinge.
Mr. Milner Gibson.
Sir James W. Hogg.
Mr. Lowe.
Mr. R. H. Clive.
Mr. J. Fitzgerald.

Mr. *Marshman* further examined; withdrew.

Motion made, and question proposed (Mr. *Edward Ellice*), "That after the examination of the witnesses already summoned, the evidence taken in this Session on the Military and Naval Services, and also on the Judicial Establishments, and the Administration of Justice in India, be reported to The House."

Amendment

Amendment proposed (Mr. *Hume*), To leave out all the words after "That," in order to add the words, "The Committee do report the evidence taken up to the present time."

Question, "That the words proposed to be left out stand part of the question," put. Committee divided:—

Ayes, 18.	Noes, 3.
Sir Charles Wood.	Mr. Milner Gibson.
Mr. Baillie.	Mr. Hume.
Mr. Elliot.	Mr. Vernon Smith.
Mr. Newdegate.	
Mr. Labouchere.	
Sir T. H. Maddock.	
Mr. Cobden.	
Sir George Grey.	
Sir R. H. Inglis.	
Viscount Jocelyn.	
Mr. Hardinge.	
Mr. Mangles.	
Sir James W. Hogg.	
Mr. Spooner.	
Mr. Lowe.	
Mr. Macaulay.	
Mr. R. H. Clive.	
Mr. Edward Ellice.	

Main question put, and agreed to.

The Chairman was instructed to move The House for leave to report the evidence from time to time.

Mr. *Marshman* again called in, and further examined.

Mr. *C. Caldecott* examined.

Mr. *Deane* examined.

[Adjourned till Monday next, at a Quarter before One.

Lunæ, 2° die Maii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Hume.	Sir J. W. Hogg.
Mr. Cobden.	Sir T. H. Maddock.
Mr. R. H. Clive.	Mr. Elliot.
Sir R. H. Inglis.	Sir Charles Wood.
Mr. Vernon Smith.	Mr. Edward Ellice.
Mr. Bankes.	Mr. Mangles.
Mr. J. Fitzgerald.	Sir George Grey.
Mr. Labouchere.	Mr. Lowe.
Mr. Hildyard.	

Mr. *Deane* further examined.

Mr. *Jevanjee Pestonjee* examined; withdrew.

Chairman instructed to report the Minutes of Evidence taken up to the present time to The House.

Adjourned till Thursday, Quarter before One.

Jovis, 5° die Maii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir Charles Wood.	Sir T. H. Maddock.
Mr. Spooner.	Mr. Edward Ellice.
Sir George Grey.	Mr. Lowe.
Mr. J. Fitzgerald.	Mr. Mangles.
Sir James W. Hogg.	Mr. Hume.
Mr. Hardinge.	Mr. Elliot.
Mr. Labouchere.	Mr. R. H. Clive.
Mr. Vernon Smith.	Mr. Hildyard.
Mr. Cobden.	

Mr. *Jevanjee Pestonjee* further examined.

Mr. *Halliday* further examined.

Ordered, "That there be laid before this Committee all papers relating to the removal of Mr. Lewin from the office of Judge of the Sudder Dewanny Adawlut, and also from his provisional appointment to Council."

[Adjourned till Monday next, at Quarter before One.

Lunæ, 9° die Maii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.	Mr. Elliot.
Sir James W. Hogg.	Sir R. H. Inglis.
Sir T. H. Maddock.	Sir Charles Wood.
Sir George Grey.	Mr. Mangles.
Mr. Hildyard.	Mr. Hardinge.
Mr. Hume.	Mr. Vernon Smith.
Mr. Cobden.	Mr. Labouchere.

Mr. *Halliday* further examined.

Mr. *Marshman* further examined.

[Adjourned till Thursday next, Quarter before One.

Jovis, 12° die Maii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Cobden.	Sir George Grey.
Mr. Mangles.	Mr Elliot.
Mr. Hume.	Sir T. H. Maddock.
Mr. Hardinge.	Sir R. H. Inglis.
Sir James W. Hogg.	Mr. Spooner.
Viscount Jocelyn.	Mr. Lowe.
Sir Charles Wood.	Mr. Labouchere.
Mr. Vernon Smith.	Mr. R. H. Clive.

Mr. *Marshman* further examined.

The Chairman was instructed to report the Evidence up to the present time (Second Report).

[Adjourned till Monday, 23d, at Quarter before One.

Lunæ, 23° *die Maii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.	Sir T. H. Maddock.
Mr. R. H. Clive.	Mr. Elliot.
Sir George Grey.	Mr. Mangles.
Mr. Hardinge.	Mr. J. Fitzgerald.
Sir C. Wood.	Mr. Vernon Smith.
Mr. Cobden.	Mr. Hildyard.
Sir James W. Hogg.	Mr. Lowe.

Mr. *Sullivan* examined.

[Adjourned till Thursday next, at Quarter before One.

Jovis, 26° *die Maii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. R. H. Clive.	Mr. Elliot.
Sir T. H. Maddock.	Sir R. H. Inglis.
Sir George Grey.	Mr. Mangles.
Sir Charles Wood.	Mr. J. Fitzgerald.
Sir James W. Hogg.	Mr. Newdegate.
Mr. Hume.	Mr. Cobden.
Mr. Lowe.	

Sir *Charles Trevelyan*, K. C. B., examined.

[Adjourned till Monday next, at Quarter before One.

Lunæ, 30° *die Maii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.	Mr. Elliot.
Mr. Mangles.	Sir George Grey.
Mr. R. H. Clive.	Sir T. H. Maddock.
Mr. Hardinge.	Mr. Edward Ellice.
Sir James W. Hogg.	Sir Charles Wood.
Mr. Cobden.	Mr. Newdegate.
Mr. J. Fitzgerald.	Mr. Alderman Thompson.
Sir R. H. Inglis.	

Mr. *Prideaux* examined.

Mr. *Halliday* further examined.

Mr. *Rustomjee Viccajee* examined.

[Adjourned till Thursday next, Quarter before One.

Jovis, 2° die Junii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir R. H. Inglis.	Sir T. H. Maddock.
Mr. Hardinge.	Mr. Spooner.
Mr. Cobden.	Mr. Newdegate.
Mr. Bankes.	Mr. Ellice.
Mr. R. H. Clive.	

Mr. *Sullivan* further examined.

Mr. *Rustomjee Viccajee* further examined.

Mr. *Bird* examined.

The Chairman was instructed to report the evidence of Mr. Sullivan, of 23d of May, and his explanatory evidence of this day, and also the evidence of Sir Charles Trevelyan of 26th May (Third Report).

[Adjourned till Monday, 6th, at Quarter before One.

Lunæ, 6° die Junii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.	Mr. Hardinge.
Mr. Ellice.	Mr. R. H. Clive.
Sir T. H. Maddock.	Sir C. Wood.
Mr. Elliot.	Mr. Milner Gibson.
Mr. J. Fitzgerald.	Sir George Grey.
Mr. Mangles.	Mr. Bankes.
Mr. Alderman Thompson.	Mr. Lowe.
Mr. Hume.	

Mr. *Turner* examined.

Mr. *Moore* examined.

Mr. *White* examined.

[Adjourned till Thursday next, at Quarter before Twelve.

Jovis, 9° die Junii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Elliot.	Mr. Hume.
Sir T. H. Maddock.	Mr. Mangles.
Mr. R. H. Clive.	Sir George Grey.
Sir J. W. Hogg.	Sir C. Wood.
Mr. Spooner.	Mr. Hardinge.
Mr. Labouchere.	Mr. Milner Gibson.
Mr. Ellice.	Mr. J. Fitzgerald.

Mr. *Moore* further examined.

Dr. *Royle* examined.

Mr. *Mangles,* M. P., examined.

[Adjourned till Monday, 13th, at Quarter before One.

Lunæ, 13° *die Junii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir James W. Hogg.	Mr. Mangles.
Sir T. H. Maddock.	Mr. Elliot.
Mr R. H. Inglis.	Mr. Spooner.
Mr. Fitzgerald.	Mr. R. H. Clive.
Mr. Hardinge.	Sir C. Wood.
Mr. Lowe.	Mr. Ellice.
Mr. Labouchere.	

Mr. *Mangles*, M. P., further examined.

Mr. *Robinson* examined.

[Adjourned till Thursday next, Quarter before One.

Jovis, 16° *die Junii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir R. H. Inglis.	Mr. Spooner.
Sir T. H. Maddock.	Mr. Elliot.
Mr. Herries.	Sir George Grey.
Mr. Mangles.	Mr. Baillie.
Mr. J. Fitzgerald.	Mr. R. H. Clive.
Mr. Vernon Smith.	Sir J. W. Hogg.
Mr. Hardinge.	Mr. Ellice.
Sir C. Wood.	Mr. Milner Gibson.
Mr. Hume.	Mr. Newdegate.
Mr. Lowe.	Mr. Labouchere.

Mr. *J. W. B. Dykes*, examined; withdrew.

Committee deliberated,

Motion made (Sir *C. Wood*), and question, "That the Chairman be requested to communicate with the chairmen who presided at the public meetings at the great commercial towns, whose petitions have been referred to this Committee, to ascertain if they wish to suggest the names of any witnesses personally acquainted with the state and condition of India, to be examined before this Committee," put, and agreed to.

Mr. *Dykes* again called, and examined.

[Adjourned till Monday next, Quarter before One.

Lunæ, 20° *die Junii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.	Mr. Elliot.
Mr. R. H. Clive.	Sir George Grey.
Sir R. H. Inglis.	Mr. Hume.
Mr. Hardinge.	Mr. Vernon Smith.
Sir C. Wood.	Mr. Hume.
Mr. Ellice.	Mr. Lowe.
Sir T. H. Maddock.	

Mr. *Goldfinch* examined

Mr. *Edwards* examined.

Mr. *Aylwin* examined.

[Adjourned till Thursday next, Quarter before One.

Jovis, 23° die Junii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.
Mr. J. Fitzgerald.
Sir George Grey.
Mr. R. H. Clive.
Mr. Bankes.
Sir C. Wood.
Mr. Vernon Smith.
Mr. Newdegate.
Sir J. W. Hogg.
Sir T. H. Maddock.
Mr. Elliot.
Mr. Ellice.
Mr. Hume.
Mr. Labouchere.
Mr. Lowe.

Mr. *Aylwin* further examined.

Mr. *Worthington* examined.

Mr. *Dykes* further examined.

Mr. *Prideaux* examined.

[Adjourned till Monday next, Quarter before One.

Lunæ, 27° die Junii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir J. W. Hogg.
Sir R. H. Inglis.
Sir C. Wood.
Mr. Hume.
Mr. J. Fitzgerald.
Mr. Lowe.
Sir T. H. Maddock.
Mr. Mangles.
Mr. Hardinge.
Mr. Ellice.
Sir George Grey.

Mr. *Prideaux* further examined.

Lieutenant *Green* examined.

Mr. *Brodie* examined.

[Adjourned till Thursday next, Quarter before One.

Jovis, 30° die Junii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Hardinge.
Sir T. H. Maddock.
Mr. Mangles.
Sir C. Wood.
Mr. Ellice.
Mr. Elliot.
Sir George Grey.
Mr. Hume.
Mr. Herries.
Mr. Lowe.
Sir J. W. Hogg.

Mr. *Halliday* further examined.

Mr. *Prideaux* further examined.

The Chairman was instructed to make a further Report of the Evidence, including that of Mr. Halliday and Mr. Prideaux, of this day, and also to Report the Proceedings of the Committee to the same time. (Fourth Report).

Another Witness was examined; *see* next Report.

[Adjourned till Monday next, at a Quarter before One.

MINUTES OF EVIDENCE.

LIST OF WITNESSES.

Lunæ, 30° *die Maii*, 1853.

Francis William Prideaux, Esq. - p. 1
Frederick James Halliday, Esq. - p. 14
Rustomjee Viccajee, Esq. - - p. 25

Jovis, 2° *die Junii*, 1853.

Rustomjee Viccajee, Esq. - - p. 27
Robert M. Bird, Esq. - - - p. 29

Lunæ, 6° *die Junii*, 1853.

Thomas Jacob Turner, Esq. - - p. 45
Ralph Moore, Esq. - - - p. 56
Robert Wright, Esq., M. D. - - p. 63

Jovis, 9° *die Junii*, 1853.

Ralph Moore, Esq. - - - p. 69
John Forbes Royle, Esq., M. D. - p. 73
Ross Donnelly Mangles, Esq., M. P. p. 86

Lunæ, 13° *die Junii*, 1853.

Ross Donnelly Mangles, Esq., M. P. p. 95
Francis Horsley Robinson, Esq. - p. 106

Jovis, 16° *die Junii*, 1853.

James William Ballantine Dykes, Esq. - - - - - p. 121

Lunæ, 20° *die Junii*, 1853.

William Agnew Goldfinch, Esq. - p. 140
William Edwards, Esq. - - p. 150
David Cooper Aylwin, Esq. - - p. 157

Jovis, 23° *die Junii*, 1853.

David Cooper Aylwin, Esq. - - p. 169
William Worthington, Esq. - - p. 182
James William Ballantine Dykes, Esq. - - - - - p. 187
Francis William Prideaux, Esq. - p. 194

Lunæ, 27° *die Junii*, 1853.

Francis William Prideaux, Esq. - p. 196
Lieutenant Henry Green - - p. 205
Kenneth S. Brodie, Esq. - - p. 210

Jovis, 30° *die Junii*, 1853.

Frederick James Halliday, Esq. - p. 219
Francis William Prideaux, Esq. - p. 232

MINUTES OF EVIDENCE.

Lunæ, 30° *die Maii*, 1853.

MEMBERS PRESENT.

Mr. Baring.	Sir J. W. Hogg.
Sir George Grey.	Mr. Cobden.
Mr. Mangles.	Mr. Fitzgerald.
Mr. R. H. Clive.	Sir R. H. Inglis.
Mr. Spooner.	Mr. Ellice.
Mr. Elliot.	Sir Charles Wood.
Sir T. H. Maddock.	Mr. Newdegate.
Mr. Hardinge.	Mr. Alderman Thompson.

THOMAS BARING, Esq., IN THE CHAIR.

Francis William Prideaux, Esq., called in; and Examined.

F. W. Prideaux, Esq.

30 May 1853.

5200. *Chairman.*] WILL you state what situation you occupy at the India House?—I am an Assistant to the Examiner of India Correspondence.

5201. Your duties have probably brought under your consideration the subject of the revenue of India?—I am in charge of the Revenue Department.

5202. Will you state to the Committee what the sources of revenue are?—The principal source, which constitutes about three-fifths of it, is the land revenue, and there are salt, opium, sea customs, stamps, excise, and some other smaller sources.

5203. With regard to the land revenue, what amount of the whole revenue do you say proceeds from the land?—I think about three-fifths of the whole revenue.

5204. Will you state to the Committee the principles on which that land revenue is based?—Of late years the attempt has always been made in revisions of the revenue administration, to fix it, as far as possible, upon the rent of the land; to take it as a proportion of the rent, and not of the gross produce, as was formerly the case.

5205. That was not the case under the native rule; was it?—Originally, I believe, there was always a division of the gross produce; subsequently money settlements were frequently made by converting the Government portion of the grain into money at the price of the day.

5206. What proportion was taken under the native rule?—I believe it is impossible to say what proportion actually was taken. There were proportions laid down; I believe the proportion laid down, according to the Hindoo law, was one-sixth in time of peace, and one-fourth in time of war, but there is no evidence to show that these proportions were adhered to.

5207. Under the Mahomedan government, was there any change made in the system of revenue?—I believe they continued the same practice.

5208. Will you state what the system adopted under the British rule in Bengal is?—The system which has been in force for the last 60 years in Bengal has been a fixed, permanent, unalterable settlement with the land-holders. No change can be made in the amount of revenue which each estate is liable to pay.

5209. That is under the permanent settlement?—Yes.

5210. That revenue is derived from the zemindars, or principal land-holders, is not it?—The zemindars are the great land-holders who pay direct to the Government.

F. W. Prideaux, Esq.

30 May 1853.

5211. What is supposed to be the proportion borne by the assessment to the rent?—At the present time it is difficult to say; I believe, from inquiries which were made by Mr. Mangles, when he was in India, he was led to believe that the present amount of assessment is about half the amount of the rent which the zemindars receive. Others consider that it is rather a larger proportion. Certainly it is a very considerable proportion of the rent, perhaps somewhat above half.

5212. Is it supposed that while the assessment by the Government remains the same the rent imposed by the zemindar varies?—I believe his undertenants have no means of redress against any raising of the rent; their rights are supposed to be protected by law, but they are not practically so, I believe.

5213. The Government under this settlement obtain no increase of revenue from an increase of rent?—None whatever.

5214. What are the modes of realising this land revenue in Bengal?—In Bengal the mode is a very simple one. If the instalment is not paid within a certain period, the estate is advertised for sale, and must be brought to the hammer; there is no discretion whatever; the law is perfectly stringent.

5215. What is the whole amount of the land revenue in Bengal?—£. 3,500,000 in round numbers.

5216. To what extent have arrears accrued in the collection of that revenue?—To no considerable amount.

5217. Have you any other observation to make as to the mode of collecting the land revenue in Bengal?—I am not aware of any.

5218. In the North-western Provinces what is the mode adopted?—In the North-western Provinces a general settlement of the revenue was completed about ten years ago; a very minute inquiry was made into the rights of all the parties having any share in the village. The settlement is made there generally with the villages, all those rights being regarded. The actual amount to be paid for the whole village, the shares being arranged among themselves, is fixed for 30 years. Any improvements which they can make by sinking wells or bringing waste land into cultivation would be to the advantage of the villagers, and not of the Government. At the end of 30 years, that settlement will be liable to revision with reference to the particular circumstances of the country then.

5219. Is the mode of realising the revenue the same as in Bengal?—No. Sales very seldom take place there. The revenue officers have not the power of selling there, except for particular reasons, and with the sanction of the Board of Revenue. As the stability of the settlement depends almost entirely upon maintaining the integrity of the village constitution, it would be endangered by admitting strangers into the co-partnership.

5220. Therefore there is very seldom any transfer of property?—There is very seldom. The revenue authorities always avoid, if possible, having recourse to sale; they rather desire to settle any disputes which may exist in the village, or get the share transferred to another person in the same brotherhood. Under decisions of the civil courts, the sales take place as they do elsewhere.

5221. In the case, both in Bengal and the North-western Provinces, of a very unfavourable season, is the Government in the habit of allowing a remission?—Certainly not in Bengal, and it would be under very peculiar circumstances that it would be given in the North-western Provinces; only in case of the absolute inability of the people to pay; it forms no part of the system.

5222. In the North-western Provinces, as in Bengal, the arrears are very inconsiderable?—Very inconsiderable, certainly.

5223. Is it at all known what proportion the assessment in the North-western Provinces bears to the rent?—It cannot be told with much accuracy, so little land is actually under lease; but the officers concerned in the settlement consider that about two-thirds of the rent is taken for the revenue.

5224. There is full liberty given to the cultivators of the soil to grow whatever they please?—Yes; no inquiry whatever is made.

5225. Sir *T. H. Maddock.*] Do you recollect what instructions were given to the settling officers, as to the proportion of Government revenue to the gross produce of the villages which they should demand?—The attempt is not to take it at all on the gross produce. The assessment is, of course, dependent upon the nature of the land; but they seek to ascertain, as far as possible, what would be considered the rent, and to take that as their guide.

5226. *Chairman.*] Who are the persons employed to collect the revenue in Bengal

Bengal and the North-western Provinces?—The chief European officer in each district is called the collector; he is subject to the Commissioner of Revenue; the Commissioner of Revenue again to the Sudder Board of Revenue, and that is directly under the Government.

5227. Those are all covenanted officers?—Those are all covenanted officers.

5228. Will you state what uncovenanted officers are employed?—The collector has covenanted assistants, if necessary. There are also uncovenanted deputy collectors, besides, of course, a large staff of native servants of different grades. The tehsildar is the head officer of the district into which the collectorates are divided; the revenue would be paid from the villagers into his hands, and by him into the collector's treasury.

5229. Will you state the difference which exists between the mode of collection in the North-western Provinces and that which is adopted in Bengal?—In Bengal, I apprehend, the zemindars who have to pay the revenue to the Government, pay it directly into the collector's treasury; in the North-western Provinces it is collected by the native officer of each district, the head native officer being the tehsildar, and by him paid into the collector's treasury; there is a grade of native collectors below the covenanted officers.

5230. Sir *T. H. Maddock.*] In Bengal are not there a great number of deputy collectors who collect particularly from the small estates?—Yes.

5231. *Chairman.*] Will you state what the system in the Presidency of Madras is?—The general system in the Presidency of Madras is, to make a settlement directly with each proprietor or ryot, each ryot having a property in the land, without the intervention of any middleman, such as the zemindar; the rate for each quality of land is fixed, and remains unchanged so long as the land itself remains in that condition; the great difference being between land which is capable of irrigation and land which is not. If land on which what is called a wet rate has been fixed, were not any longer capable of irrigation by the decay of the sources of irrigation, it would only be assessed as if it had been originally dry land, though it might remain unaltered in the accounts, and the difference would appear as a remission.

5232. How often is that assessment varied?—The rate is permanent; but there is an annual inquiry as to what lands have been under cultivation. Land which is not cultivated is not subject to the payment of revenue, so that an annual inquiry has to be made as to the extent of land which each cultivator has engaged for, and also as to claims for remission either in consequence of a failure of the crops, or from the want of the means of irrigation.

5233. The system in Bombay is different from that in the other Presidencies, is it not?—The whole of Bombay is now undergoing a revision. In those districts which have not yet been revised, the system varies very much, and is very little more than the system we found there, with some modifications. Under the present system, all the fields are in the first instance accurately measured; the land is then classified, and then a general rate for each class of land is fixed for the district, which, by being applied to each field, gives a fixed rent for the field, which is unalterable for 30 years.

5234. In the newly-acquired territories, the Punjaub, Scinde, and Sattara, what are the systems adopted?—The system in the Punjaub is very much the same as that which is adopted in the North-western Provinces, with the exception, I think, that in the Punjaub the settlements have always been made with the villages, and frequently in the North-western Provinces the settlement has been made with a person in the condition of a zemindar, who is generally called a talookdar, but a sub-settlement has also been made with the villages. It differs from Bengal, where a zemindar or a superior landlord exists. In Bengal no settlement whatever was made with the sub-tenants; their rights were not fixed in any way. In the North-western Provinces the same sort of settlement is made with them as there is where they pay directly to the Government, though they pay through a talookdar.

5235. A similar system, you say, is adopted in the Punjaub?—Yes; with the exception that there are no intermediate proprietors of land there, the settlement being direct between the villages and the Government.

5236. In Scinde, what is the system?—The system that we found in operation in Scinde, which I believe remains very much the same to the present day, was, for the most part, a division of the crop between the Government and the cultivator. Money was so very scarce there that it was found impossible to make a money settlement;

F. W. Prideaux, Esq.

30 May 1853.

settlement; and the system which we found there was continued at first, but instructions have been sent to change it as soon as the people have the means of paying money rates.

5237. Payment is now made in kind, is it not?—It is still made in kind to a great extent.

5238. In Sattara, what is the system?—In Sattara it is the ryotwar settlement; Sattara was always considered to have been very well managed under the late Rajah, and I remember Mr. Frere, shortly after he took charge, said that the management had been so good by the Rajah that though the people had been more heavily taxed than they were in our districts, yet they seemed to bear the taxation better. On being called on afterwards for an explanation, he said he considered it to be because being a small territory the Rajah could manage it more as a gentleman manages a large estate, by paying attention to the condition and special circumstances of each farm. It was stated in a recent despatch, which is before the Committee, that the acquisition of Sattara had caused a deficit; but I find that it is not so; it was only the estimated revenue that was given there. The actual returns of the year show that instead of there being a deficit, as was there stated, of three lacs and a half, the actual out turn of the year presents some increase. The receipts and charges of Sattara for 1850-51, given in paragraph 65 of the India Financial Despatch of the 18th of June 1852, are estimates only. The actual accounts have been recently received, and give the following result: total receipts 35,17,725 rupees. At the beginning of the year there was a cash balance of 6,23,815 rupees, which deducted from the total amount, leaves the actual receipts of the year 28,93,910 rupees; whilst the total charges were 28,09,348 rupees, leaving an actual surplus on the year of 84,562 rupees.

5239. Mr. *Mangles*.] Does that statement show how much of the expenditure consisted of pensions paid to the family of the late Rajah and their retainers and servants?—The statement I have given does not, but I think that the amount is three lacs and a half.

5240. Sir *T. H. Maddock*.] Are you aware whether those charges include any part of the military expense?—I should imagine not.

5241. The Sattara principality is not charged with any proportion of the military expenses of the Bombay Government?—I imagine not; in this case the account is given as it would be from any collectorate.

5242. Though there is a small surplus shown there, there would be a deficit if you were to charge to the revenues of Sattara the expense of any British troops?—I am not aware that the annexation of Sattara has led to any increase in the army.

5243. It has led to the employment of troops from the Bombay army in the principality?—No doubt it has.

5244. Mr. *Elliot*.] You mentioned in the beginning of your evidence that a zemindar had security against any increase of rent being called for from him?—Yes.

5245. But that the undertenants have no such security?—If they have any, it is only a paper security. There are the words of the Regulation, but practically it is inoperative.

5246. Are not you aware that all undertenants have a special agreement in writing as to the rent which they are to pay, and that the zemindar cannot levy from them any more than the exact amount which is in the agreement?—In the agreement between themselves and the zemindar that is so, no doubt. I was not speaking of the intermediate tenants; I referred to the cultivating ryots.

5247. With regard to the ryots themselves, they are all entitled to have a pottah from the tenant from whom they take their land, and they give in return for that an agreement to pay that amount of rent; if they choose to take that pottah, and if they choose to give that agreement, the zemindar can never make them pay more than that amount; is not that the case?—Yes.

5248. Are not you aware that the zemindar has the power of instituting a summary suit for the recovery of his rent, and that the ryot has also the power of instituting a counter suit to stay that process, which is stayed till he has an opportunity of producing his pottah?—Yes, I am aware of that, where a pottah exists. What I meant was this. In the Regulations it is stated that the ryot shall always be entitled to continue to hold at pergunnah rates. Nobody, I believe, has yet been able to ascertain what those rates mean, and there is nothing, as far as I know,

I know, to prevent any zemindar increasing the rent which the ryot has been accustomed to pay.

5249. If the ryot takes his pottah, he is not liable to have his rent raised as long as he can produce that pottah, and show the stipulated rent?—If the pottah exists, that may be so; but I am not aware that it generally does exist.

5250. Has not the ryot the power, if he pleases, of insisting upon having a pottah from the zemindar, or from the tenant from whom he holds?—I do not know. It is very likely he has the power, but I believe in practice the thing does not exist.

5251. Is not it in fact the case, that there is great difficulty in many instances, in prevailing upon the ryots to take pottahs, because they think it binds them to a particular amount?—Very probably there is.

5252. In that case, there being no written agreement between the parties, it is necessary to take some well-known rate in order to fix the rent of any ryot which may be in dispute?—Where a pottah exists, there the ryot is in the condition of a leaseholder in this country; but my apprehension is, that speaking generally, they are simple tenants at will, and though their rights are preserved in the words of the Regulation, the means which they would have to adopt to enforce them render them quite valueless.

5253. Are you not aware that no person letting land to a ryot can do so without giving him a pottah, provided he asks for one?—It may be so.

5254. Sir *T. H. Maddock.*] Reverting to your former answer with regard to this connexion between the ryot and the zemindar, if the zemindar is liable to pay 1,000 rupees a year for his estate to the Government, he can sublet that to the ryots for 3,000, or 4,000, or 5,000 rupees, can he not?—So I apprehend.

5255. Are you aware, from your experience of the revenue transactions of Bengal, what proportion of the estates in Bengal have been brought to sale for Government arrears during the last ten years, and what was the proportion brought to sale in the previous ten years?—I do not bear it in mind. I should imagine that in the last ten years the number of estates which have been brought to sale, or at all events which have been put up to sale, was very much reduced, in consequence of the operation of the recent law of sale.

5256. You spoke of this permanent settlement being of such a nature that it was never altered nor alterable; are you aware that when an estate is brought to sale, and is purchased by the Government, the Government would have full authority to break it up into smaller parcels, and to let it at any advanced or any reduced rate they may please?—I am quite aware of that; the Government is under precise orders from home to make no more permanent settlements. When the Government obtains the zemindary right it is extinguished.

5257. Thereby the revenue, though it is called a permanent settlement, must be liable to future diminution or increase?—Yes; all I meant to say was, that so long as the estate remained in the hands of the parties with whom the original settlement was made, the Government had no power to increase the revenue. When the estate is sold, and purchased by the Government, the zemindary right passes into the hands of the Government, which can then do as it pleases with it.

5258. From what you have seen of the usual progress of sales of estates in Bengal, are not you of opinion that in a sufficient length of time a great portion of the whole estates of Bengal may be supposed to be likely to come into the possession of the Government, to re-settle them upon any principle they may please?—It must be a very long process, and a very expensive one, if the value of estates is so large as I imagine it to be. The estates which the Government purchase are generally those which have become deteriorated, or were originally burdened with a heavy assessment.

5259. Mr. *Elliot.*] The estates which have been re-settled by the Government, have been generally those which have deteriorated?—I apprehend so.

5260. Do you know the general cause of the apparent deterioration?—No doubt there were mistakes made in the permanent settlement originally.

5261. Are you aware of the cause of the apparent deterioration of the estates in a great part of Bengal; has not it generally arisen from a great quantity of land having been alienated from the class of rent-paying land, and being fraudulently turned into rent-free land?—There is no doubt that that has been the case in many instances.

5262. A portion of the estate having been so alienated, the estate has then

F. W. Prideaux, Esq.

30 May 1853.

fallen into arrear for the first time?—I have no doubt that that is the case in many instances.

5263. And when the Government come to settle that estate, they are obliged to settle it at a less amount than it originally yielded?—Where the Government purchase an estate, if those grants have been made since the date of the permanent settlement, they would all be rendered null by the purchase.

5264. Provided you could prove a fraud?—If you could prove a fraud.

5265. If you cannot prove a fraud, the Government loses the whole amount, does not it?—Yes, it does.

5266. Are you not aware that the Government have lost enormously in that way?—I have no doubt it is so; I am not certain of the fact, but I have no doubt of it.

5267. Are not you aware, that in many cases collusions have taken place between the zemindars and the la-khirajdars (persons paying revenue and persons holding land rent free), by which large portions of the estates have been separated from the rent-paying land and turned over to the rent-free land; that accounts have been kept separately in the villages for some years, so as to show that those lands which have been separated were rent lands; that causes have been instituted between the zemindar and the la-khirajdar, for the purpose of recovering those lands, and that, by a collusion, the courts have been led to decree in favour of the rent-free holder; and that even those cases have been carried to appeal, in order that this might be made a more certain arrangement, and that after that has taken place, and all the deeds upon which the rent-free land was supposed to be held had been produced in court, the estate has been allowed to go to sale, when it was impossible for the Government ever to rebut all those proofs which were brought before the court by the zemindar against the la-khirajdar, so that the land has been perfectly alienated from the Government?—I am quite aware that such cases have occurred; and other cases have occurred, where applications have been made for the division of a permanent estate, and the adjustment of the revenue payable upon it, upon those two portions. By collusion with the native officer half the estate perhaps, which contains the more valuable land, has had half the revenue attached to it, and the other, which was worth much less, has had the other half, and has shortly fallen into arrear, and been allowed to go to sale purposely.

5268. Did not those frauds to which you have alluded render it absolutely necessary for the Government to take stringent measures for the resumption of lands held, or professing to be held, rent free?—No doubt stringent measures were taken, and it was discovered that such things had occurred, and that large quantities of land were held without payment of revenue on fraudulent and invalid titles.

5269. If those measures had not been taken, would not the Government have been annually great losers of revenue?—No doubt they would. Every year that was allowed to pass added to the prescription.

5270. Sir *T. H. Maddock.*] Has the revenue survey of the Bombay territories been concluded?—No.

5271. What proportion of the territory has been reported on?—The only portions reported on as completed are the southern collectorates.

5272. Are you aware what the result, in a financial point of view, has been of this survey; has it led to an increase or a diminution in the net revenue of the district surveyed?—The immediate result has been a decrease; it has caused a reduction of the rates of assessment; the ultimate result is expected to be a considerable increase, by bringing land which has long been waste under cultivation; that is gradually showing itself now.

5273. Do the engagements made with villages respecting the tracts of land include land which is fully cultivated, and also land which is waste?—The process is to fix the sum upon each field. The time binding against the Government is 30 years; the cultivator may change his cultivation as often he pleases.

5274. Are the Committee to understand that the waste land is assessed on this valuation?—Yes, the waste land is assessed in the same way; it is divided into fields and assessed.

5275. At what rate can waste land which produces nothing be assessed?—The mode of assessment there is by an examination of the soil. It seems to have worked well hitherto, but it is a very complicated mode. The classifier examines the depth and nature of the soil: in a large field he might dig in four or five places.

places. He would come perhaps to a bed of stone; that has a bad mark; other things have a good mark, and he classifies the soil, whether cultivated or not; this has no reference to what it produces, nor to whether it is cultivated or uncultivated land.

5276. Are the Committee to understand that a revenue is absolutely demanded in the present year from land which is now producing nothing?—No revenue is demanded; the field has a rent placed upon it; if any ryot chooses to go to the village officer and say he will cultivate that field, he can at once ascertain what it stands at in the village books, and that is the rate that it will stand at for the next thirty years. No revenue is payable upon any field which is not cultivated.

5277. Are you aware whether, when a ryot applies for a lease of uncultivated land, he has a lease given to him at an even rate of assessment for the whole thirty years, or is it a low rate to commence with, a progressive advance being made as the land becomes more valuable?—Both systems are very prevalent in Bombay; in the revised districts I think cowls are not given at all, but in all the old districts of Bombay the cowl system is very prevalent.

5278. My question applies to the lands which have been subject to this process of revenue survey?—There, I believe, cowls are never granted; if taken at all, the lands must be taken at the survey rent.

5279. Are you aware whether after the conclusion of the revenue survey, any attempt has been made in any of the districts to imitate the example of the North-western Provinces of Bengal, by making settlements for villages?—None, I believe; there has been a considerable amount of correspondence between the revenue officers of the two Governments; each, however, adheres to his own system as being the fittest for the particular part of the country where they are employed.

5280. Are you aware what was the original system in the Bombay Presidency before the territories fell under the British Government; was it a village arrangement, or an arrangement for assessing every field and every occupier of a field?—I do not know what was the precise system when it came into our hands; it was very much disorganised.

5281. Are you aware that village societies existed in the Bombay territories, with a complete organisation, when it fell under the British Government?—No doubt in some instances it was so.

5282. Are not you aware that the heads of the villages were themselves personally responsible to the Government for the revenue of the villages?—Yes.

5283. Does not it follow that it is the British administration which has subverted that ancient system, and substituted another in its place?—No doubt it has done so to a great extent, but I believe this system had been very much broken up when we came into possession of the country; and one of the great reasons which operated with our Government in breaking it up was the fear they entertained that the head man being personally responsible, and having great power in the village, he and the more influential ryots would favour themselves at the expense of the poorer ones.

5284. Is that the reasoning which has led the Bombay Revenue authorities to persevere in this plan of ryotwar settlement, in preference to adopting the plan in force in the North-western Provinces?—They say that the plan could not be introduced in the present state of the country; I doubt whether villages exist in sufficient perfection there. There is no question that in many parts of Madras, where the village system existed in very great perfection a century ago, there is scarcely a trace to be found of it now.

5285. Have you not still names existing, and offices existing, which indicate a continuance in some degree of the ancient system; have you desmooks and pattels, and all the rest of those Revenue authorities which existed before the introduction of the British administration?—Yes.

5286. Do you suppose that the whole system has disappeared from the face of the land?—In many places it has.

5287. Sir *C. Wood.*] Has it disappeared altogether?—Not altogether.

5288. Sir *T. H. Maddock.*] Can you state in brief what you believe to be the argument of the Bombay authorities for persisting in this ryotwar system, in preference to adopting a system similar to that now prevailing in the North-western Provinces, and more like that which prevailed 50 years ago in the territories of Bombay?

F. W. Prideaux, Esq.

30 May 1853.

Bombay?—I can hardly at once state the argument; as I said before, one of the reasons was, that they considered it more desirable that each cultivator should deal directly with the Government, and not through the medium of a middleman of any sort, either the head of the village or a zemindar.

5289. As far as your experience goes, is it not the fact that the Bombay authorities, perhaps following the example of the Madras authorities, have striven to introduce to the greatest possible extent this ryotwar system in preference to the opposite system?—No doubt of it; the system they have striven to introduce has been that of an individual system of dealing with each cultivator.

5290. Mr. *Hardinge.*] With regard to the sale of lands for arrears of revenue, has not a certain time been allowed to the zemindar to make arrangements to meet his engagements before the estate has been put up to auction?—I believe the great fault which was found with the former system was, that the zemindar would fall into arrear purposely, and then was able to stop the sale at any time previously to its coming on by paying the arrears; in order to get rid of that the system is now absolutely imperative; the Revenue authorities have no discretion whatever in the matter; if, on a certain day after the instalment is due, that instalment is not paid, the estate must be advertised, and must be sold; the zemindar may buy back the estate, but no payment of arrears in the interim between the advertisement and the sale can stop the sale.

5291. Mr. *Elliot.*] May not he pay at any time between the advertisement and the sale?—No; that is not the present rule.

5292. Mr. *Hardinge.*] When was that alteration made?—I think about six years ago.

5293. Has the number of sales of land for arrears of revenue increased or decreased of late years?—My impression is, that they have considerably decreased, and certainly the quantity of land advertised for sale has very materially decreased.

5294. Mr. *Mangles.*] The old system was found to be one of very mistaken lenity, and operated to the injury of the zemindars themselves?—No doubt.

5295. Sir *C. Wood.*] And also had the effect to increase very much the quantity of land sold?—The quantity of land advertised for sale was increased, and I believe the quantity of land sold; it gave likewise a great deal of needless trouble; one main reason for the change was, that under the former system there was no possibility of finding purchasers; purchasers were not likely to attend a sale when, on the morning of the day of sale, the chances were that the agent of the zemindar might come in with a bag of rupees in his hand, and by paying the arrears stop the sale.

5296. Mr. *Elliot.*] Perhaps you are aware that almost every estate in Bengal was advertised at one time, though there was no intention whatever on the part of the zemindars not to pay the rent?—I am quite aware that it was so stated in the discussions which preceded the new sale law.

5297. Since that enactment, of course that has not been the case?—It has not been the case since that.

5298. Are you aware that one reason was the great difference in the rate of interest which was received by the Company on balances, and the rate of interest which the zemindar had to pay in the bazaar to raise money to pay his kist?—Yes, I am aware that there was that difference in the rate of interest.

5299. Mr. *Mangles.*] What is your opinion as to the pressure of the land revenue upon the people in the North-western Provinces, in Bombay, and in Madras respectively?—We have no means of knowing the general rate of assessment either in Bombay or in Madras; there would be no difficulty in getting at it approximately in each particular district, but I do not think we have any returns which will show it for all. In the North-western Provinces, the statistics being so exact, we can arrive at it.

5300. What is the rate per acre in the North-western Provinces?—In the North-western Provinces the average rate per acre on the total area, including the lands not subject to assessment, is about 1*s.* 9*d.*, on the total land paying assessment it is 2*s.* 5½*d.*, and on the total land cultivated 3*s.* 6*d.*

5301. Have you any similar statement with regard to any of the districts of the Madras or the Bombay Presidencies?—I have not. I can only give the rates for particular districts, and even there they are not averages.

5302. My question was of a more general nature, as to whether you believe that the land revenue in the North-western Provinces, in Madras or in Bombay is excessive?—I should imagine not. I have already stated what I apprehend

to

to be the proportion of revenue taken out of rent in Bengal and the North-western Provinces. With respect to Bombay, being desirous to ascertain it, I wrote to Mr. Goldsmid, the Revenue Secretary, he handed the inquiry on to Captain Wingate, the Survey Commissioner, who said it was impossible to state it with anything like accuracy, as you seldom knew what the money rents were, but he thought it would not be far from the truth if in all the revised districts we considered the assessment equalled from 50 to 75 per cent. upon the rent.

5303. Do you know what is the case in Madras?—In Madras it is still more difficult to ascertain. I can only judge there from occasional instances which occur where land is to be taken for Government or private purposes. I know in Coimbatore, when the cotton experiments were going on, the Government officers could not obtain land for less than the assessment, with the addition of half as rent. I have also seen it stated by some of the cotton-planters who established themselves in Tinnevelly, that they can only get land suitable for their purposes from the ryots, by paying twice the amount which the Government demanded; so that it is quite clear that there the ryots consider that it is worth a rent in addition to the Government demand.

5304. What do you suppose, from your researches, to be the main causes of the alleged difficulty of obtaining cotton from India?—Of course the main cause is, that the price which can be obtained for it here is not such as to make it worth while for people to import it from India. There is no difficulty in getting it there in any quantities. One great difficulty which is experienced no doubt is, that while the manufacturers here want cotton of the American variety, that does not suit so well the Indian spinners; and unless they have a ready market, the cultivators are very unwilling to grow it.

5305. Do not you suppose that one, at any rate, of the main reasons, if not the main reason, is that the ryots find it more profitable to cultivate other articles of produce?—I have no doubt they do find it more profitable, but I think if there were persons on the spot willing to give them better prices, there would be no difficulty in getting a large supply in many parts of India.

5306. That has not been the case?—It has not.

5307. Those who have called out for cotton have contented themselves with calling out, and have not gone out to India, or placed themselves in such a relation to the ryots as would enable them to raise and purchase it?—They are doing that to some extent; but the last notice I saw of the proceedings of the gentlemen who have gone out from Manchester was, that they had settled themselves in Tinnevelly, and wanted the collector to offer the ryots a certain price for any quantity of American cotton that they would grow. But the collector said, "If you want American cotton, you had better pay the price for it yourself; it is not for the Government to encourage cotton of a particular description, by offering a higher price for it than it will fetch in the market."

5308. *Chairman.*] Has not the Government been buying up all the cotton, at a given price, for the last three years?—At a given price.

5309. Are you aware that the Government have been buying it at a certain price fixed by those gentlemen?—They have done so for a time in Tinnevelly.

5310. Do you know to what extent those purchases by the Government have been carried?—Large quantities of cotton have been bought, varying in different years. The object of the Court of Directors has been, to place before the Manchester people such qualities of cotton as can be produced, with the hope of stimulating the manufacturers themselves to give orders for the transmission of cotton to this country; large quantities, to the extent of 3,000 to 4,000 bales within the year, have been received and sent to Manchester, and sold there, frequently at remunerating prices; the object has been to let the manufacturers see what India can produce under proper management.

5311. Is the cost of transport from the place of cultivation to the port of shipment a great impediment to the increase of the production of cotton in India?—In some parts I have no doubt it is, but generally speaking, the cotton districts are near the coast, or have water carriage; the great cotton district, on the western side of India, in Broach, is near the coast. I recollect some two years ago speaking to a gentleman who has established a large cotton cleaning factory there; I asked him if anything could be done by the Government to introduce the cultivation of cotton there; he said he was aware of nothing whatever; I told him that one of the general complaints here was the want of roads; he said, in that particular district it is true there is no road, and it would be the most useless

F. W. Prideaux, Esq.

30 May 1853.

expenditure to lay out money in making one. During the dry season there is no difficulty in passing through the district from one end to another, and in the wet season no one thinks of moving; all that was requisite, was simply to straighten the tracks; not to lay down any sort of stone or metal.

5312. Mr. *Mangles.*] Supposing cotton bore a price which rendered it profitable to the ryot to raise it in relation to the price of other agricultural products, and supposing equal pains were taken to obtain cotton as have been taken on the other side of India to obtain indigo, do you apprehend there would be any difficulty in obtaining as much cotton as could possibly be wanted in this country?—I should apprehend not, taking the whole of India; in many parts, I believe, already as much cotton is grown as can be produced; in Broach, for example, according to the rotation of crops which has existed there, cotton ought to be grown once only in three years, but I find from the cultivation returns, that more than one-third of the district is under cotton.

5313. Mr. *Hardinge.*] How is cotton conveyed now from the cotton district to the coast?—To a great extent on bullocks, I believe; in many parts in carts.

5314. Would not an Indian merchant get a better price in China for his cotton than in this country?—Generally speaking, for Indian cotton he would.

5315. Does a large quantity go to China?—A very large quantity.

5316. What proportion?—The proportion varies; the import into this country depends entirely upon the price of American cotton.

5317. Mr. *Newdegate.*] The Indian staple is rather shorter than the American staple, is not it?—It is.

5318. Could that be remedied by changing the plant?—The principal efforts of late years have been to substitute the American for the Indian plant.

5319. Have they been effectual in increasing the staple?—I believe the quality of the produce of the American plant in India is quite as good as in America itself.

5320. The system of cleaning and picking the cotton in India has hitherto been very inferior to that practised in America, has not it?—It has been very inferior; it has been found impossible to induce the people to pick it without a mixture of dirt and leaves.

5321. Would it be possible to introduce an improved system?—No doubt, by care, in time it would.

5322. Mr. *Mangles.*] Is not it the case that there is not, in fact, any effective demand for Indian cotton in this country, when the crop has been good in America, and bears a low price?—The demand then, I believe, is very small. The manufacturers have certain tables, by which they know what price they can afford to give for the average run of Indian cotton, in proportion to the price of cotton from New Orleans. It is a simple question of price. If Indian cotton in tolerable quantities could be sold in this country at a penny or three halfpence a pound lower than the American cotton, the manufacturers would buy it.

5323. Supposing there had been a number of successive years of good crops in America, and consequently very little demand for Indian cotton; if in any year the crop in America fails, is it reasonable to complain that there is a difficulty in that year in getting a large quantity of Indian cotton?—If there were a steady demand, there would be a steady supply to any extent.

5324. And the demand is not steady?—Certainly not.

5325. Which will account for there not being a sufficient supply at the moment it is called for?—Not at the moment it is called for.

5326. Sir *T. H. Maddock.*] In speaking of the want of roads not being so great an obstacle as has been imagined in this country, are you aware whether at the present period much of the cotton produce of Berar is exported from Bombay?—A considerable quantity is. I restricted my answer, in speaking of the want of roads, to the province of Broach, and the information given me by the gentleman to whom I alluded. I have no doubt that the want of roads does interfere with the production of cotton in some parts of India.

5327. Is not that Oomrawuttee cotton the best which is grown in India?—I believe it is.

5328. If there were a railway or any other easy mode of conveyance from Berar to the coast, large quantities of that cotton would find their way to the coast, and to England, would they not?—No doubt large quantities would.

5329. Mr. *Hardinge.*] On what principle are the land assessments made in the Non-regulation Provinces; take Assam, for instance?—I can hardly speak positively on that subject.

5330. They are not long leases, but they are engagements from year to year, are they not?—Engagements from year to year, generally speaking.

5331. Is not the general principle of the Government assessment to take two-thirds of the net, and not the gross produce?—Of the net produce.

5332. Has that principle been carried out in the new land assessment in the Punjaub?—I believe so. That was certainly the general principle that was to be adopted in the North-western Provinces, and the settlements in the Punjaub have been mostly conducted by officers who gained their experience in the North-western Provinces.

5333. They are generally 30 years' leases, are not they, in the Punjaub?—In the North-western Provinces they are 30 years' leases.

5334. Are not they equally long leases in the Punjaub?—No.

5335. I see there is a marked increase of the estimate in 1847 and 1848 in Agra and the North-western Provinces; is that in consequence of the receipts and expenditure in the Punjaub?—I do not know how this account was made up.

5336. *Chairman.*] Will you state to the Committee how the salt revenue is raised in Bengal?—In Bengal it is raised partly by a system of Government sale, and partly by customs. The salt is manufactured on account of the Government at certain fixed rates; it is stored in warehouses, and from them it is issued at the actual cost price to the Government, added to a fixed duty, which duty at present is two and a half rupees per maund. That is the same as the customs duty levied on the import of salt.

5337. The profit upon the manufacture is estimated at the same rate as the customs duty upon the import of salt from abroad?—It is fixed at the same rate; the actual cost price to the Government is calculated, and to that is added two and a half rupees per maund, which is equivalent to the customs duty. In point of fact, the salt manufactured in Bengal competes freely with the manufacture of every other country in the market of Bengal.

5338. What is the estimated cost of the manufacture in Bengal?—It varies in different agencies; it is about 1 *s.* 6 *d.* a maund, I think.

5339. The profit is two and a half rupees a maund?—Yes.

5340. Sir *C. Wood.*] Is there not also one private establishment which manufactures salt on payment of an excise duty?—Yes, there is one such establishment.

5341. *Chairman.*] In what mode is the salt revenue raised in the North-western Provinces?— In the North-western Provinces the salt revenue is raised altogether by a customs duty on crossing the line into the North-western Provinces; the salt is produced to the westward, and it pays two rupees a maund on passing the frontier line, and a further duty of eight annas on passing Allahabad; there it meets the Bengal sea salt. In the Punjaub the salt duty is raised by a duty of two rupees levied at the mouth of the salt mines.

5342. In Madras, how is it raised?—In Madras the salt is manufactured on the part of the Government, and sold by the Government at a price, including the duty, of one rupee a maund. Some years ago the Government of India ordered the salt to be sold at a rupee and a half a maund, instead of the former price of 105 rupees a garce, which is equal to 120 maunds; but orders were sent from home that the price should not be raised above one rupee a maund.

5343. Will you state to the Committee the reason of the different price which exists in Madras and Bengal?—The salt is of a different quality; the Bengal salt is a salt produced by boiling, and is much more expensive in its manufacture. The Madras salt is formed by solar evaporation on the margin of the sea.

5344. In the one case the Government obtains a profit of two and a half rupees per maund, and in the other case less than a rupee per maund?—Yes.

5345. In Bombay, how is the salt revenue levied?—There it is a system of excise; the salt there, on being taken from the pans, pays a duty of 12 annas, or 1 *s.* 6 *d.* a maund, to the Government; then it may be removed anywhere under passes.

5346. Mr. *Elliot.*] Supposing salt is shipped from Madras and carried to Bengal, is there any additional charge upon it on landing in Bengal?—A quantity of Madras salt is sent to Bengal to be sold on the Government account, but if purchased by private merchants, and sent to Bengal, it would be subject to the same duty as other salt. Bombay salt is also sent round by private merchants to Bengal; then it would pay the customs duty, minus a drawback of the excise duty previously paid.

F. W. Prideaux, Esq.

30 May 1853.

5347. Mr. *Hardinge.*] Have not there been large reductions in the salt duty in Bengal of late years?—Formerly the salt revenue in Bengal was raised exclusively by the system of auction sales. In 1836, at the time that a Committee of the House of Commons was sitting on the subject, that system was changed for a system of sales at fixed prices. The duty at that time was three rupees and four annas; that has been reduced at three different periods to three rupees, to two rupees and 12 annas, and now it is two rupees and eight annas.

5348. Have there been large quantities of salt imported in consequence of that reduction?—No, not in consequence of that reduction, I think.

5349. Has not the imported salt, to a great extent, superseded the Government salt?—Yes; half the salt consumed in Bengal is now supplied from the port of Liverpool.

5350. Sir *T. H. Maddock.*] Is the consumption increasing or diminishing in Bengal?—The consumption of salt is undoubtedly increasing.

5351. Sir *J. W. Hogg.*] The first two reductions of the duty I believe caused a considerable increase in the consumption?—They did.

5352. But the last reduction has not caused much increase, if any?—It has caused an increase in the consumption and an increase in the gross revenue, but a decrease in the net revenue.

5353. But not much increase in the consumption, has it?—Not so much as the two former reductions.

5354. *Chairman.*] How is the revenue from opium raised in Bengal?—In Bengal the cultivation of the poppy is prohibited, except for the purpose of selling the juice to the Government officers at a fixed price at which it is received. Any cultivators wishing to engage in the cultivation of opium are permitted to do so, and they deliver the juice to the Government officers at a fixed price. By them it is sent up to the two principal factories; there is one at Patna and another in the Province of Benares. There it is manufactured into opium and sent down to Calcutta, where it is sold by auction, the Government revenue consisting of the difference between the price it has already cost the Government and the price which is realised for it by the merchants, who export it to China. The auction price, of course, is variable.

5355. The cultivation of opium is only allowed on condition that the juice shall be delivered to the Government?—Only on that condition.

5356. Therefore the Government has a monopoly of the manufacture of opium?—A strict monopoly of the manufacture.

5357. Engaging to take any quantity of juice produced by the cultivators?—Yes, at a fixed price.

5358. What is that price now?—The price differs in the two agencies, but I think it is about 1*s.* 6*d.* for two pounds of juice.

5359. Is the price for the juice variable according to the decision of the Government, or is it a fixed price?—It is a fixed price.

5360. Which has not varied?—It may have varied from time to time. The cultivator contracts at a fixed price, and no change is made, except after a lapse of years, when circumstances may have changed.

5361. Has that price been sufficient to stimulate an increase of production?—A very large increase of production.

5362. Is the revenue raised in the same way in Bombay?—The opium revenue in Bombay is derived from the opium produced in the native states of Malwa. The plan which has been adopted for many years is, that the Resident at Indore is applied to by merchants who wish to send opium to the Port of Bombay; he gives a pass to the person sending it at 400 rupees for each chest. Before the acquisition of Scinde, the Malwa opium used to find its way through Scinde by the Port of Kurrachee, and so escape duty altogether. But now, as it has no longer that means of passing out of the country, it comes direct to Bombay under the cover of this pass, for which the present charge is 400 rupees.

5363. So that the Government of India pays a certain price to the native producer for the manufactured articles?—Not the Government of India; it is entirely in the hands of merchants.

5364. The sole revenue that the Government derives is upon the pass for the opium produced by the native growers to the port of shipment?—For the privilege of passing through the British territory from the place of growth to the place of export.

5365. That is, at the rate of 400 rupees a chest?—Four hundred rupees a chest; a chest containing 140 lbs.

5366. In Madras no opium is produced?—No opium is produced in Madras.

5367. Mr. *Elliot.*] You may perhaps have observed that it has been stated in some publications which have appeared of late, as a grievance on the part of the ryots, that they have been compelled against their wishes to cultivate opium?—I have often seen it stated.

5368. Is there any truth in such a statement?—Not the slightest; it is a cultivation which they consider to be highly remunerative, and they are extremely anxious to engage in it.

5369. *Chairman.*] Will you state to the Committee what is the general system pursued with regard to the revenue derived from sea customs?—A considerable amount of revenue is derived from import and export duties; the usual rate of import duties being at present five per cent., and the export duties three per cent. on the value.

5370. Sir *T. H. Maddock.*] Have you the tariff with you?—I have not.

5371. *Chairman.*] Are the differential duties on foreign bottoms abolished?—Yes.

5372. Are there differential duties on foreign produce?—Most articles of foreign produce pay a double duty.

5373. Is any portion of the sea customs revenue derived from the coasting traffic between the Presidencies?—The three Presidencies used to be treated as distinct countries. Until about three or four years ago, duties were payable on exports and imports between the Presidencies as between foreign countries, but that has been done away with, and the coasting trade is now quite free, and is open to foreign as well as British ships.

5374. So that no portion of the revenue is derived from that source?—None from the coasting trade.

5375. With regard to land customs, they are abolished, are not they?—Land customs were abolished in Bengal in 1836; in Bombay, in 1838; and in Madras, in 1846. The only land customs still existing are on the line of frontier; there are no transit duties through the British territories.

5376. The frontier duties still exist?—Yes.

5377. Are they levied on all articles?—The principal frontier duties are levied on the north-west frontier of the Bengal Provinces; there they are confined entirely to the import of salt, which I have already mentioned, to the import of cotton, and to the export of sugar; all other articles pass free.

5378. What excise duties exist in India?—There are duties on the sale of intoxicating liquors and drugs, which are commonly known under the name of "abkarry;" they are principally raised by means of licences, and sometimes by the privilege of selling being let to a farmer, frequently by auction.

5379. The duties on intoxicating liquors and drugs are the only excise duties?—Those are the only excise duties.

5380. Of what character is the revenue from stamp duties?—The principal portion of the revenue derived from stamp duties is on stamps required for judicial proceedings; there are also stamps on contracts, particularly at the Presidency towns; some amount is raised in that way, but it is mostly derived from the stamps required in the different stages of judicial proceedings.

5381. How long have those stamp duties existed?—They have existed for a very considerable time; I cannot give the date exactly.

5382. At the same rate as at present?—They have varied; there have been modifications within a few years; I cannot precisely state what the modifications are.

5383. Have the modifications been of a tendency to raise them, or reduce them?—To reduce them; to render documents which formerly required stamps valid without them.

5384. Where are the taxes on trades still existing?—They have not existed in Bengal for a very considerable number of years, though they are mentioned in an early regulation; they still continue to exist in Madras, but they do not exist in Bengal or Bombay.

5385. In what mode are they levied in Madras?—We have very little information on the subject; they are levied only according to ancient custom, and not according to any particular regulation.

5386. Are they levied in the shape of licences for carrying on certain trades?—

F. W. Prideaux, Esq.

30 May 1853.

In some places they assume the shape of a licence to use a particular tool; a carpenter, for instance, would be taxed for his chisel; in other cases a sum is fixed upon the body, and the individual traders settle the proportion among themselves; that sum is fixed between the whole body of traders and the Government officer, as to what amount should be paid for a given number of years, they arranging the proportion among themselves.

5387. Do merchants and traders of all grades downwards pay?—No, it is according to the custom of each district, or each small subdivision of a district.

5388. Sir *T. H. Maddock.*] Can you state to the Committee what is the total amount collected from the moturpha and other taxes of a similar nature in Madras?—Somewhat exceeding 100,000 *l.* sterling annually.

5389. There have been numerous complaints made against the continuance of those taxes, have there not?—Very numerous.

5390. Has there been any reason for not complying with the applications of the people to be relieved from those taxes, other than the financial consideration of the loss of revenue which it would cause?—The special complaints, I believe, have been from the weavers; but it was felt that the whole subject required consideration. The question was referred from the Court of Directors to the Government of India, and the Madras Government were directed to take the whole subject into consideration, and to prepare a general report, showing the actual state of the moturpha throughout their territories. That report was to be submitted to the Government of India, with a view to their interfering, by legislation, to correct any evils which might appear to exist.

5391. My question was whether any other reason existed at Madras, or in this country, for not relieving the people from those taxes, excepting considerations of a financial nature?—I am not aware of any other reason.

5392. *Chairman.*] The monopoly of tobacco does not exist any longer, does it?—No, it was abolished some little time since; it only affected two districts, Malabar and Canara, and produced about 70,000 *l.* a year.

5393. Are you acquainted with the other minor sources of revenue which exist in India?—I know them by name, as appearing in the accounts; none of them fall into what is called with us the Revenue Department.

5394. Will you state what they are?—They are the mint duties, the profits in the Marine Department, the receipts of the Post-office, which I believe are far below the charges, and subsidies from native princes. All those appear in the accounts, but are hardly items of revenue.

Frederick James Halliday, Esq., called in; and further Examined.

F. J. Halliday, Esq.

5395. *Chairman.*] ON the subject of the Indian revenue, I believe you can speak from your own experience as regards Bengal?—My experience has been chiefly confined to Bengal; of late years entirely.

5396. Do you consider that the mode in which the land revenue is levied in Bengal is regarded by the natives as oppressive, and does it impede the improved cultivation, or the extension of the cultivation of the soil?—I do not think it is regarded by the natives as at all oppressive; and looking to the manner in which cultivation has extended under my own eye during the time I have been in India, it is impossible to say that it can have impeded cultivation, which has gone on very rapidly.

5397. Any increased rent falls to the profit of the zemindars or the middlemen?—The land revenue being fixed, of course any increased rent goes to the zemindar or the middleman, as the case may be, under agreement between them. It does not go to the Government at all events.

5398. Does not the fixed settlement in reality operate to check the increase of cultivation?—No; I do not think that it is likely to have that effect. Practically it does not appear to have had that effect. Cultivation has very largely increased, and is going on increasing. I do not immediately see why it should have that effect.

5399. If the zemindars or middlemen were very exorbitant in their demands, would not it do so?—That would check cultivation, of course; but any exorbitancy or oppression on the part of the zemindars would not be the necessary consequence of fixing the revenue payable to the Government. It has been considered an error in the system, that when the revenue payment was fixed, measures

sures were not taken to ascertain more distinctly the liabilities of the under tenants down to the lowest cultivators, and to insure them against exorbitant demands, and against oppression. That was not done at the time, and it is a difficulty against which we have been struggling ever since with greater or less success; but it is not a necessary consequence of fixing the Government revenue as payable by the zemindar. That might have been fixed, and the zemindar might perhaps have been prevented from oppressing his tenants.

5400. Any reduction of the fixed rate now settled would go into the pockets of the zemindar, and not benefit the mass of the cultivators?—Entirely.

5401. Does property by any means lapse into the hands of the Government?—It does occasionally, but rarely. The lapses are almost entirely deteriorated estates; estates which were perhaps originally over assessed, or which, from accidental causes, have become unequal to the payment of the revenue. Here and there I have known cases of estates falling into the hands of the Government, owing to the quarrels and mismanagement of the shareholders; but those are rare instances. I do not think there is any general tendency by any means for estates to fall into the hands of the Government by sale.

5402. When they do fall into the hands of the Government, what course is pursued?—When they fall into the hands of the Government they are measured and surveyed, and a re-settlement is made with the persons who are found cultivating or holding tenures of different descriptions on the land itself; the permanent settlement ceases; it lapses altogether as regards that particular estate.

5403. The re-settlement has not been carried into effect to any great extent?—No, nor is it likely to be.

5404. That settlement being a question of good faith, is there any means which you can suggest for increasing the land revenue of Bengal?—You cannot touch that settlement of course; that is fixed in perpetuity, and I am not therefore aware of any means by which the land revenue of Bengal could be increased. There has been an increase in Bengal of the land revenue, owing to the resumption of rent-free tenures, amounting to between 30 and 40 lacs of rupees, but that is probably the limit; it is not likely to go beyond that. I think there is no particular expectation of an increase in the land revenue of Bengal as matters at present stand, nor am I able to suggest any method in which it could be increased.

5405. With respect to the other sources of revenue in Bengal, take for example the salt revenue, is the rate at which it is levied considered burdensome to the population of Bengal?—I do not think it is burdensome in the sense of the population generally complaining of it. They have been long used to it, and they are very patient of taxation which they have been used to, though they are very impatient of novelties of that kind. Of course, the tax levied on salt by the Government is a very considerable addition to the price which the people have to pay for their salt, and so far it must be considered as a grievance to them.

5406. The real question which arises of course is, whether, supposing the same amount of revenue must be raised, there could be any other taxes imposed less burdensome to the population of Bengal than those which are now levied?—I am not able to suggest any of which they would be likely to complain so little as they do now of the salt tax.

5407. There is no complaint of the mode of raising the revenue from opium?—None whatever.

5408. As the customs are very much reduced now, there is no complaint about them probably?—None at all.

5409. The excise is very trifling; there is no complaint of that, is there?—No, I have never heard any complaint of that; I have heard it alleged that the excise is so managed as to increase the consumption of liquors and intoxicating drugs, instead of diminishing it. I do not, however, believe it is so, though I have heard that complaint made by persons not, I think, very well-informed upon the subject. With respect to the weight of such taxation, or there being anything oppressive in it, no complaint is made that I am aware of.

5410. The excise duty would tend to raise the price of intoxicating liquors?—No doubt.

5411. How then could it increase the consumption?—I do not say that it does; I have heard it alleged against the management of the excise, that the collectors have pressed persons to take out licences, and to establish shops where no shops were established before, and that they have thus spread a taste for intoxicating liquors and drugs where that taste did not previously exist; that is the sort of

F. J. Halliday, Esq.

30 May 1853.

complaint which I have heard alleged against the system; I do not believe it is well founded.

5412. Mr. *Elliot.*] Was not it, at one time, rather supposed that the Board of Revenue estimated the goodness or badness of a collector by the state of his abkarry revenue?—I have heard that, in former times, more stress was laid upon that than has been the case of late years; but that dates from a period almost before my time.

5413. That led to great exertions being made by the collector to increase that particular branch of the revenue, and the consequence probably was, the feeling which you have described?—Yes; but even where those exertions were made, as far as my knowledge goes, they had not that effect; the only difference was, that the collector levied the tax upon licences in cases where sales were going on before without licences; that whereas there was a great deal of consumption which paid no revenue to the Government, the collector found it out and taxed it. I do not believe it was true, even in those cases, that the collector spread in his district a taste for those things.

5414. *Chairman.*] With regard to the stamp duties, are those considered burdensome to the people?—I think, perhaps, the stamp duties may be more complained of; they add to the expense of litigation. I think about half of the whole revenue from stamps arises from stamps upon law proceedings; and no doubt they are felt as a burden by the people who have to go to law, the people of India being very fond of going to law. In those respects I think, perhaps, they do feel it, though I cannot say that there is any very great complaint about it. Except that these stamp duties are taxes upon law proceedings, which I should object to, independently of any complaint of the natives, I have nothing particular to allege against them.

5415. Mr. *Hardinge.*] Has the tax had any effect in checking litigation?—I do not think it has.

5416. *Chairman.*] Supposing the same amount of revenue to be required, is there any substitute which you would recommend for the purpose of enabling the Government to relieve the people from the payment of the stamp duties?—No. It has been suggested that the tax which is now levied before the case is decided should be levied afterwards, and from the losing party, which no doubt would be a very good thing; but the chances are that in a great many cases you would fail to recover the tax. The experiment, I think, is not worth trying at present in a financial point of view.

5417. Mr. *Elliot.*] When you came to substitute another tax, would not you be very much puzzled to find any new tax, that you could establish without great danger of creating a commotion in the country?—Yes, unless it were an increase of the customs duties, which cannot be called a new tax.

5418. Sir *J. W. Hogg.*] Do the natives of India like novelty in the way of taxation?—Not at all; as I have said, they bear with the greatest possible patience taxation of the kind they are accustomed to, but are very impatient of new taxes.

5419. Do you believe they would bear a tax to which they had been long accustomed more patiently than they would bear a new tax, even though it was less onerous than the other one?—I do thoroughly believe it.

5420. *Chairman.*] From your knowledge of other parts of India besides Bengal, will you favour the Committee with your opinion as to the mode of raising the land revenue; would it be possible to make any alteration in the present system?—I am very incompetent to speak about the Madras system; I have a prejudice against it, and am probably very slightly informed upon the subject; as I have understood it to work, it does not seem to me to be a good system. The system at Bombay I am told works extremely well, but I should not have imagined beforehand that a plan of valuing every particular bit of a field according to the nature of the soil, and then fixing beforehand a rent upon it arbitrarily to last for thirty years, which every man who took that field must pay to the collector's treasury, was likely to succeed; I am told, however, that it does succeed. The system in the North-western Provinces is more generally approved, and has hitherto found more favour perhaps than any other system which we have adopted in any part of our territories; but as I understand it, it is open to this great objection, that it is not compatible with an advance in civilisation. It can only be upheld by keeping the people in the same primitive state in which they are at present; I am speaking only from hearsay, but I am told that

that it is impossible to allow land to be used as a security for money, or to pass from hand to hand, as it ought to pass and must pass as the nation advances, because the moment that it is allowed in any village settlement in the North-western Provinces, the village settlement of necessity breaks down, and the whole system falls to the ground. If that be the case the village system is incompatible with a state of improvement and advancement; so that as far as I understand it, which is, however, only at second or third hand, not having seen it actually at work, the system which certainly has been considered the best has a very serious impediment to its continued good working lurking in its vitals.

5421. Sir *T. H. Maddock.*] Do you mean to say that a village, the rental of which was 1,000 rupees a year, could not have money raised upon it to the amount of 2,000 or 3,000 rupees?—No, I have not said so; but I have heard persons who advocate very strongly that village system of the North-western Provinces, say that it was absolutely impossible that each separate proprietor should be allowed to raise money upon his land in the village, or that his property in the village should be allowed to pass from his hands to the hands of any person not belonging to the brotherhood, and that the interference of the courts to enforce any debt, or any transfer upon those principles, was very much to be deprecated, and ought to be prohibited by law. If that be the case, it is in the judgment of those who know more of the system than I do, and who advocate it, founded on the principle that the possession of land and its transfer must be confined to the brotherhood of each village, and therefore the land cannot be used as a security, and cannot pass from hand to hand.

5422. Is not that the case partially only, and not universally?—I am not personally aware. What I desire to say is, that if that is the case, it is an objection to the system in my view.

5423. *Chairman.*] Your opinion is, that a system like that cannot be permanent in a country which is gradually advancing in civilisation?—I cannot comprehend how it is possible that it should be.

5424. Supposing the arrangement of the land revenue could be made *de novo*, what would you consider the best mode of levying the land revenue?—It is much more easy to find fault with an existing system than to suggest a better; I do not think I could do so.

5425. I understand you to consider that the permanent settlement in Bengal is in fact disadvantageous to the Government and the country?—No, I have not said it was disadvantageous to the country; it is disadvantageous to the Government in general not to allow the Government to participate in any increase of the rents of the landlords, and I have said that it has had this peculiar disadvantage, not dependent upon the system of permanent settlement, but dependent upon the particular manner in which it was carried into effect, that the rights of the under-tenants were not at that time provided for.

5426. Those, no doubt, are two great objections?—Those are two great objections to the permanent settlement as it has existed in Bengal. I am not quite certain, however, whether the first is an objection. It is a speculative matter upon which one is a little afraid to enter, but it may be that the creation of a great class of landed proprietors, a wealthy body of that kind able to profit by the increasing civilisation of the country, and to receive the lights of improvement and education, may be an advantage worth paying for by limiting for ever the claim of the Government to a portion of the rent. I have a suspicion in my own mind that it is so, and that the Government may well look to an increase of taxation hereafter from other sources, direct and indirect, but chiefly indirect taxation, as the wealth of the country advances.

5427. What source of revenue would you look to, supposing it were desirable to increase the revenue for the purposes of public improvement and public works?—There are no immediate sources of revenue to which you can look. In a case of that sort you can only look to the gradually increasing wealth of the country, to enable you to lay on by degrees indirect taxes, to an increase of the customs, and the increase of taxation from existing indirect sources.

5428. If I understand you rightly, there would be a strong objection on the part of the natives to submit to any new taxes; in what way, then, do you think an increased revenue, supposing the country to increase in wealth, might be derived by the Government?—There is a strong objection on the part of the natives to submit to any new direct taxation. I do not know that there is any strong objection on their part to submit to any new indirect taxation; they have

F. J. Halliday, Esq.

30 May 1853.

never objected to the system of sea customs; they have never objected to our system of stamps, which is quite a novelty. They have never objected to our excise, which is in a great measure a novelty also. Those indirect taxes they have never objected to; and they seem peculiarly suited to a people who do make a great objection to novelties in the way of taxation of a direct kind, but who may gradually be reconciled to a system of paying revenue indirectly, without their feeling it much at first.

5429. In your opinion, is it desirable to introduce the permanent settlement into Madras or Bombay?—I do not know that I am prepared to go as far as that; looking at the difficulties of all the systems which now exist, and perhaps biassed by a long connexion with the permanent settlement, I have a leaning towards the permanent settlement rather than to any other which I see at present existing; I see that the best settlement of any other kind, that I am aware of, is open to that great objection which has occurred to me.

5430. Would not the objection to the other systems be avoided by making the settlement for a term of years, as has been proposed in the other Presidencies, say for 30 years, allowing the tenants to have any advantage of improvements, and then making a fresh settlement?—No doubt; that is actually done in the North-western Provinces, but that does not remove the difficulties, which I find arising out of the nature of the settlement itself, and which render the settlement entirely dependent upon the continuance of the people in the primitive state in which they now exist. That objection would not be in the least removed by the settlement being made for 30 years.

5431. The two are not inseparably united; a settlement might be made, though not a village settlement, for 30 years, might not it?—The settlement might be made with the zemindar for 30 years, but the great feature in the settlement of the North-western Provinces is, that it is a village settlement. The Government ascertain the amount that the village is expected to pay, and the village itself settles what each shareholder shall contribute.

5432. Sir *T. H. Maddock.*] Is it not the case that a great number of villages in the North-western Provinces are settled with the patell of the village, and that no other cultivators in the village have any concern whatever with his contract with the Government?—I understand that to be quite a rare instance; indeed I did not know that the word "patell" was in use in the North-western Provinces.

5433. Are you of opinion that the breaking up of the large talooks, of which there are a great number in the North-western Provinces, has been a system fraught with evil to the future prosperity of the country?—No, I desire to say nothing of that kind; I do not know enough of the settlement of the North-western Provinces to pass any such censure upon it, and nothing which I have said, or intended to say, is capable of that application.

5434. I understood you to say that you considered the system of village holdings as prevailing in the North-western Provinces to be inconsistent with any advance in the prosperity of the country?—For the particular reason which I gave.

5435. Would the possession of 200, or 300, or 400 villages by one talookdar, with the power to dispose of the whole as his property, a state of things which formerly prevailed in the North-western Provinces, be alike inconsistent with any advance in civilisation?—That state would obviate the objection of which I have spoken, but it might introduce many others of which I know nothing; that I object to the one, does not render it necessary that I should advocate the other.

5436. In this country, or any other country, does the division of the land and its possession by small tenant farmers and yeoman interfere at all with the general advance of the prosperity of the country?—No; but I apprehend that there is nothing in this country in the most distant degree representing the village system of the North-western Provinces.

5437. In the North-western Provinces, and all other parts of India, looking to what the classes are that rise to eminence and to wealth, would you not say that they rise to eminence and wealth without any reference to the tenure of landed property?—The question would rather be, whether the zemindars under this system rise to eminence and wealth; perhaps we have had scarcely time enough to judge of that, but my impression is, that there is not that tendency.

5438. Is it necessary to the general prosperity of a country that the small farmer should rise to wealth?—I cannot exactly answer that question; but I would say

say that these are not small farmers, in the English sense of the word. The persons of whom I am speaking are proprietors, owners of shares in the village; and I should say that their rise to wealth would have great influence in the general prosperity of the country, they being the largest portion of the population.

5439. Do you think they pay, on the average, so much as 10*l.* a year rent?—I do not know enough of the details of the system to be able to say; I do not know what the extent of their shares may be; my knowledge of the North-western Provinces is quite a second-hand knowledge.

5440. Mr. *Mangles.*] In the state of society existing, and in the tenure of land existing in the North-western Provinces, whatever the ulterior effects of such a settlement might be apprehended to be, would it have been possible, without great injustice to those parties, to have made the settlement in any other way?—Perhaps it might have been impossible; I am not sufficiently cognizant of the circumstances to be able to say; I am merely stating what appears to me to be a very serious objection to the system itself, and one which will prevent its being ultimately successful, or permanent.

5441. Is not that an objection residing in the nature of things in the state of circumstances in the country, and therefore unavoidable?—It would require a greater knowledge of the circumstances of the country at the time of that settlement than I possess, to answer that; I can imagine that it was absolutely indispensable to make it in that way.

5442. Are not those men actual coparceners in the ownership of the soil; were not the settlements made with them on the ground that they were the *bonâ fide* proprietors of the soil of those villages?—Quite so.

5443. Would it have been proper, whatever ulterior and remote disadvantages might have been contemplated from such a state of things, to have done otherwise than we did?—Perhaps not.

5444. Was not that the case with respect to the ryotwar settlement in Madras; did not Sir Thomas Munro say that he found those parties there as owners of the soil, with no person above them, except the Government collector, who had no proprietary rights, and he therefore felt bound, whatever the result might be, to make the settlement with those parties?—I believe that was the case; they had been ground down to that condition by previous oppression under the native rule.

5445. If it has been alleged, do you believe it to be true, that in any part of India under the British Government, the land is absolutely going out of cultivation and the jungle increasing, in consequence of the severity of our land assessment?—Not in any part of India with which I am acquainted; the reverse is the case.

5446. It is not so in any part of India with which you are personally acquainted; is it so in any part of which you have any knowledge?—Not in any part of which I have any knowledge at all.

5447. If it has been stated that the jungle is increasing and encroaching upon the cultivation in any part of India, you should not be disposed to believe it?—Certainly not.

5448. Is the Sunderbund jungle increasing, for example?—No, the Sunderbund jungle has diminished enormously.

5449. The jungle along the Tyrese?—That I do not know so much of personally, but I believe that has diminished very largely also.

5450. Are not there very great complaints among sportsmen that they do not find the tigers and wild boars that they used to find?—Yes, that is the complaint all over India.

5451. Is not it the case that the jungle is decreasing everywhere?—Yes.

5452. Mr. Prideaux, a previous witness, said that he believed it had been estimated that the rent of the zemindars, taking the average throughout the permanently settled provinces, was double the Government revenue; do you believe that to be the case?—We have so very little statistical information in Bengal, that I am very loath to venture upon any statement of the kind. I have seen calculations made which seem to show that the amount received by the zemindar appropriable to himself, equalled that which he paid to the Government; it may be so; I will not commit myself to any decided opinion upon the subject.

5453. At any rate their incomes are very large?—Yes, they are, and the estates are very valuable.

5454. Has not that arisen in a great measure from the increase of cultivation under

F. J. Halliday, Esq.

30 May 1853.

under the permanent settlement?—No doubt, and also from the increase of the rent. I believe the rents have greatly increased. The zemindars have undoubtedly taken advantage of their position to increase the rents upon their ryots, and in many instances to lay on rents where the lands were rent-free before.

5455. Supposing the ryots in any particular case have no permanent rights, either by law or prescription, is not it reasonable and fair that the landlord should be allowed to increase his rents?—As an abstract question, it is; but looking to the riches and power of the one party, and the great poverty and depression of the other, one fears that the ryots have not quite fair play in the matter; they are kept to one place; they cannot travel far away from the place where they are brought up; they must take the land, and submit to a great deal of exaction, no doubt. It is right that those things should be settled, where there is no special right or privilege, by the principle of demand and supply; but I should be glad that the ryots should have a more easy and prompt means of redress through some court or other tribunal, in cases where they may be oppressed by their zemindars and those who are over them.

5456. Is not that opinion rather a primitive one, and therefore opposed to your opinion, with regard to the state of things in the North-western Provinces, where you do not wish to maintain such a state of things?—That opinion arises out of my knowledge of things as they are. This morning I looked into an old memorandum book, and picked out a little note that I had taken down of a conversation with a zemindar in October 1851, when I had no idea of appearing here. He is a very well known man in the neighbourhood of Calcutta. It will show, from the evidence of a zemindar, what is the sort of relation between landlord and tenant. He is a very large zemindar, a man of great intelligence, and of rather more than the usual cultivation and knowledge. He is a man who understands English, and is so far advanced that he has established schools upon his zemindary, and assists the Government on all occasions to promote the education both of males and of females, and in many respects shows himself to be beyond his fellows; at the same time he is notorious as a grasping, unscrupulous zemindar, with regard to his neighbours and his ryots. This was his own account to me in the course of a converversation which, as was my habit, I took down immediately after he went, and which I found by mere accident this morning: "As for leases and contracts between landlord and tenant, there is an insuperable prejudice against them on both sides, such as cannot be legislated against until the people are better informed; it is vain to attempt it; all classes prey upon one another; if a zemindar spare his ryot, he is thought a fool, and the gomashtah, or agent, will manage to put the difference into his own pocket." He then gave me several instances he had known, showing that this was the actual fact; and he said, "It is within my knowledge that they, the gomashtahs, the zemindar's agents, league with the police to extort money from the ryots, which the zemindar has failed to take from them, the agents sharing the spoil with the police." Then he went on to say, "They all connive at robberies; at this moment robberies are frequent on the river between Calcutta and Hoogley, and every village on the bank is concerned more or less; what in such a state of things can be done by a poor magistrate or two stationed here or there?" His comment upon it is curious, seeing that he admitted that he was art and part in that sort of proceeding. "All legislation is useless in such a state of society; education is the only thing that can avail, and this must be not only through English taught to the better classes, but by a wide diffusion of vernacular education; the case is urgent and extreme, and calls for strong and speedy remedies; we cannot wait for the slow education which will be diffused by means of English, but we are well aware of its value; both kinds of education should be prosecuted."

5457. Is not it the case sometimes that the men, by combination, are too much for the zemindars?—There are occasional instances of that kind, but not so much the case with the ryots, though I have known instances where the ryots have successfully combined against zemindars; but it is more generally the case with talookdars, who are more powerful men than mere ryots.

5458. Do you know a Mr. John Elias, an Armenian gentleman?—I know who he is.

5459. Did you ever hear him complain that his ryots combined against him?—I have heard that he complained of it.

5460. And

5460. And that he had to institute a thousand suits for the recovery of the revenue?—Yes.

5461. Mr. *Hardinge.*] Do you know the neighbourhood of Dacca?—Yes; I know something of the country.

5462. Is the jungle there increasing or decreasing?—The jungle in the immediate neighbourhood of the city is certainly not decreasing; the probability is, it is not actually advancing, but it is stationary.

5463. Is that to be attributed in any way to the unhealthiness of that district, that people are not inclined to clear the land?—This is a particularly wild jungle, close round the city, which has been long uncultivated, and may not be worth cultivating; it is of no great extent in point of distance from the city.

5464. Has not the unhealthiness of the jungle districts proved a bar to the clearing of the jungles?—It has not proved a bar to the clearing of the Sunderbund.

5465. It has proved a bar to the clearing of Tyrese?—It has proved a difficulty in many instances, but not an actual bar. There can be no jungle more unhealthy than the Sunderbund, but that is certainly disappearing by degrees.

5466. Mr. *Mangles.*] Is not there a falling off in the population of Dacca?—Since former days, when it was the capital of Mahomedan Government, there may have been a great falling off. I am not aware of any falling off in our day.

5467. Not since Manchester was too strong for the muslin manufactures?—No doubt since the muslins were ruined at Dacca there has been a falling off.

5468. Mr. *Newdegate.*] Do not some districts suffer very much from the want of irrigation?—Not in Bengal generally. There is no want of irrigation in Bengal. In Madras there is a great want of irrigation, and in the North-western Provinces.

5469. Has cultivation receded lately owing to the inferior supply of irrigation?—Not that I am aware of.

5470. Sir *R. H. Inglis.*] The neglect of a very few years in a hot country, with abundant moisture, will probably bring up a jungle, wherever it may be?—Certainly.

5471. One of the ancient capitals of Bengal, Gour, is now in the middle of a jungle, is not it?—It is being rapidly brought under cultivation, and the jungle is fast disappearing in consequence; but it was and is still, to a certain extent, a mere jungle.

5472. In short, when it ceased to be the capital it became jungle?—Yes; that will happen before one's own eyes in a gentleman's garden.

5473. Mr. *Mangles.*] A great deal of obloquy has been thrown upon the Government of Bengal, and of India generally, with respect to the resumption regulations; what is your opinion with regard to that question?—I think the resumption was perfectly right and sound in principle; I am inclined to think it was pushed a little too far perhaps, but as soon as that was perceived by the Government the remedy was immediately applied; as to the soundness of the principle I can have no doubt.

5474. There had been a large number of fraudulent alienations?—There had been a very great number.

5475. Do you believe that under the native governments those grants were ever made in perpetuity, or that whatever the wording of the sunuds may be, they were intended to be perpetual?—I dare say some of those grants might have been intended to be permanent; I do not believe that others were practically so; they were always known to be held at the pleasure of the next ruler.

5476. Though in the sunud or grant the term might be used "as long as the sun and moon endure," and so on; in fact, each successive monarch assumed the right to grant, and each successive monarchy the right to resume?—Yes.

5477. I have seen a minute of Lord Hastings upon the question of resumption, which he ends by saying, "Our legislation, in regard to resumption in Bengal, gave occasion to admire quite as much our simplicity as our good faith;" do you agree in that opinion?—I think it is a great pity that when we passed this Regulation of 1793, or before that, at the time of the permanent settlement, we did not except generally all such grants.

5478. The fact is, by the wording of the permanent settlement, all rent-free land was excepted, and left to be dealt with by the Government, was not it?—It was; but a difficulty was thrown upon the Government by the mode of proof

F. J. Halliday, Esq.

30 May 1853.

and proceeding required, which difficulty was felt up to quite a recent period, when special measures were adopted for carrying the principle into effect.

5479. Are you aware of the state of affairs with respect to rent-free lands in the Madras and Bombay Presidencies?—I know very little about them, except that in Bombay there is a very large amount of rent-free lands; I have heard the value stated at 80 lacs of rupees, into which they are now prosecuting inquiries.

5480. Do you think it just to the people in general that a particular class of persons should be allowed to enjoy all the benefits of good government, all the benefits of protection, all the benefits of the courts of justice, and all the benefits of the police, who contribute nothing to their expenses?—It is clearly wrong in principle; that is what I meant by saying that the principle of resumption is quite sound.

5481. Sir *T. H. Maddock.*] The Government are considered to be to blame, are not they, for allowing 30 years to elapse without taking any steps to assert their own rights, thereby affording facilities to anybody who chose to alienate his land?—No doubt that was very much to be lamented.

5482. Therefore, perhaps, the Government should have acted with more than ordinary leniency?—There was room for more leniency than was at first applied, but it was applied in time, I think.

5483. Mr. *Mangles.*] Do you consider with respect to any abuse so gross as the evasion of the public revenue, and the deprivation of a great body of the people of their rights, any lapse of time should be a bar to the imposition of the revenue which has been fraudulently evaded?—I am not prepared to say that. I should have dealt with such cases as leniently as possible, and the Government did deal as leniently as possible with those who, owing to the neglect of the Government so long to enforce their own rights, had been led into the supposition that they were not going to enforce them at all.

5484. Mr. *Ellice.*] Do you know the time for which a person having held an estate in this country is secure in that possession?—No.

5485. Are you not aware that it is 20 years?—I am but little acquainted with the state of things in this country.

5486. Mr. *Mangles.*] Is it suggesting a parallel case to put on one side the right of property, and on the other the claim to exemption from taxation?—No; but they were very much mixed up together; in this instance they are not strictly parallel.

5487. Is not it necessarily an injustice to the body of tax-payers if any class is allowed to be exempt?—No doubt it is.

5488. Is not the land revenue of India almost the only tax which exists?—It is a very large proportion of the taxes.

5489. And in fact a man who has land which pays no land revenue pays comparatively no taxes at all?—He is exempt from a very large share of taxation.

5490. Do you believe if India were to become a country governed like this country, mainly by the people, they would suffer those exemptions?—Not if they saw the injustice of it; but I do not think the people of India did see it in many instances. The loss of these rent-free estates was felt quite as much by the neighbours who were not holding rent-free as by those who were. I do not think the people themselves were aware that there was any injustice to them in the exemption of the rent-free farmers round them.

5491. Was it not a case in which it behoved the Government, being more enlightened, and acting as the trustees for the people, to enforce an equal payment of revenue by all?—I do not doubt the justice of the principle.

5492. Mr. *Ellice.*] You may be aware that there are tithe-free estates in this country and others which are subject to the tithe. Is not there considerable analogy between the case of a person who has been in possession of an estate for a long period of years in India not subject to a tax, and the case of a person in this country who is in possession of an estate which has not been subject for a long series of years to tithes?—They do at first sight seem analogous cases, no doubt.

5493. Mr. *Hardinge.*] Do you believe that the resumption regulations have had any effect in deterring Europeans from settling in the country?—None whatever.

5494. Mr. *Elliot.*] With respect to the present state of settled estates in Bengal, which have not been surveyed, is there any security now that the same alienation shall not take place again?—I am not quite sure that it might not take place. The case would be very embarrassing, no doubt.

5495. Supposing two estates, one an estate paying revenue, and the other rent-free, adjoining each other, and the proprietors of those two estates join to commit a fraud, would not it be quite possible, by keeping the accounts of those estates in such a manner as to include in the rent-free estate a large portion of that which ought to pay revenue in a few years, to make it appear that the property should be placed in that position?—Yes, such things have actually been done.

5496. Was not that the course which was pursued for many years with many estates in Bengal?—I do not know whether it has been the case with many estates; such things have been done. I cannot say that I think they have been done to any very serious extent; I have myself seen instances in which estates have actually disappeared, and nobody could find them.

5497. Have not you found, as collector, that on the sale of an estate you have been called upon to give possession, and you have not been able to find one or two of the villages belonging to that estate?—Constantly there has been great difficulty in finding them.

5498. Mr. *Cobden.*] The customs duties are very low in India, are not they?—Yes, very moderate.

5499. They are the same upon goods of all countries, are not they?—No; double duties are paid upon the goods of foreign countries.

5500. Is that the case at present?—I think it is.

5501. Sir *J. W. Hogg.*] Formerly, in addition to that double duty on foreign goods, was not there a double duty upon foreign bottoms?—Yes.

5502. That has been remedied?—That has been abolished.

5503. But the other discriminating duty on foreign goods continues?—It does.

5504. Mr. *Cobden.*] Is it contemplated to equalize the duties?—I do not know.

5505. Sir *T. H. Maddock.*] Would it be desirable to equalize them?—I have scarcely thought enough upon the subject to be able to say.

5506. Mr. *Cobden.*] Upon some articles, as in the case of salt, there is a heavy duty?—There is.

5507. That is a countervailing duty, I presume, to meet the excise which is imposed upon the interior production?—What may be called the excise; there is not in fact, properly speaking, an excise on salt; it is a monopoly.

5508. Are you aware that there is a movement in this country, at present, for the purpose of obtaining a reduction of the duty on salt?—I was not aware of it

5509. The effect of that would be a considerable reduction in the Indian revenue, would not it?—It would seem so, because the duty has been reduced on three successive occasions; the last reduction being to 2½ rupees a maund, which, although it was followed by an increase of consumption, was not followed by such an increase as to make up the difference of revenue.

5510. Did it replace a part of the reduction?—It did replace a part of it; but the revenue has fallen off since that.

5511. What other excise duties are there in India besides the excise on spirits?—There is an excise on all intoxicating liquors and drugs.

5512. How is the excise duty upon spirits levied?—By a system of licences.

5513. On the sale?—Yes.

5514. Not on the distillation?—There is a duty levied on the distiller too, but it is chiefly by a system of licences on retail sales that the duty is levied.

5515. Sir *J. W. Hogg.*] The customs duty on salt is exactly equivalent to the Government tax, meaning thereby the sum for which the salt is sold in excess of the cost of production?—Exactly.

5516. So that practically and theoretically there is a free trade in salt in India?—Completely so.

5517. Mr. *Hardinge.*] Then the term "monopoly" is not strictly to be applied to it?—No; moreover, the imported salt is underselling the salt made in the country.

5518. Sir *J. W. Hogg.*] So that it is a struggle whether the home production

F. J. Halliday, Esq.

30 May 1853.

or the imported article shall gain the mastery?—It is a struggle in which, as far as we can see, the home production is going to the wall.

5519. And the consumption of imported salt is greatly increasing?—It is.

5520. Sir *T. H. Maddock.*] When the first reductions were made in the duty on salt there was not only a great increase of the consumption, but there was an absolute increase in the receipts in the Exchequer?—There was.

5521. You have now stated that although the last reduction of duty to 2½ rupees a maund, has been attended with a slight increase of consumption, that increase of consumption has not been sufficient to bring up the revenue to its former amount?—It is so.

5522. To what do you attribute that falling off in the revenue?—It would almost seem as if the supply at present was equal to the demand.

5523. Supposing any agitation which may be raised in this country for the purpose of diminishing very considerably the duty upon salt to the extent of one half to be successful, what do you suppose would be the effect upon the revenue of the Government of Bengal?—I should be very much afraid that the revenue would fall off greatly.

5524. Upon what data do you found that opinion that the revenue would fall off?—Because it has fallen off in consequence of the last reduction; the demand has not risen up sufficiently to meet the reduction.

5525. Do you recollect what was the amount of the salt revenue last year?—I do not.

5526. Do you think, with the probability before us of the loss of a great part of our income from opium, we can afford to lose any portion of those salt duties?—Of course not; I should be very much afraid to try the experiment just now.

5527. Mr. *Mangles.*] Do you believe that the ryots upon the rent-free estates are any better off than the ryots upon estates which pay revenue?—No, I have no reason to know that they are.

5528. Mr. *Fitzgerald.*] Is there anything in the law of India to prevent the holder of a rent-free estate selling it?—No.

5529. Do you consider, supposing the original holder of a rent-free estate had sold it, you could upon any principle defend the Government resuming such an estate from the purchaser?—The Government does not resume an estate at any time; it merely claims the right of laying a tax upon the rent. I can conceive cases in which it might be quite justifiable.

5530. Although the purchaser acting upon the belief that it was a rent-free estate had purchased it, and paid for it as such?—I think a great many cases might be imagined in which it would be quite justifiable.

5531. Mr. *Mangles.*] Do you believe that the fee-simple price was ever paid for a rent-free estate?—I think that very likely it was not. It would depend upon the knowledge that the party had of the validity of the title, and also upon the extent of the notion that the Government were going to interfere with such titles. If it was ever the case, the holders of those estates had satisfied themselves that no inquiry would be made into the validity of the titles.

5532. Do you recollect, at the time when discussions were going on in Calcutta about it, a challenge being frequently made to those who opposed it to bring forward any case where a rent-free estate had been sold at the real fee-simple price, and that they failed to do so?—No such case was brought forward.

5533. *Chairman.*] For what period were you Secretary to the Revenue Board?—I was Secretary to the Board of Revenue between one and two years, and afterwards Secretary to the Government, in which department I had among other things the control of the revenue for eleven or twelve years.

5534. Have you had any opportunity of ascertaining the situation of the land revenue in the states under the native princes?—No.

5535. You do not know what is the relative position of the cultivators of the soil there?—No, I have had no opportunity of knowing anything about it.

5536. Mr. *Hardinge.*] How is the present Board of Revenue in Calcutta constituted?—There are three members, officers of the Civil Service, and there are two secretaries.

5537. There were formerly two members, were not there?—There were; there were formerly two Boards of Revenue; the Board of Land Revenue and the

the Board of Customs, salt and opium; those two Boards have been combined and placed under three members and two secretaries. *F. J. Halliday, Esq.*

5538. Have advantageous results arisen from that combination?—As far as we can see at present, the results have been advantageous. 30 May 1853.

Rustomjee Viccajee, Esq., called in; and Examined.

5539. *Chairman.*] IN what part of India have you resided?—I have resided at Hyderabad, in the Nizam's country. Formerly I resided at Bombay. *Rustomjee Viccajee, Esq.*

5540. With regard to the revenue of Bombay, can you inform the Committee whether the present mode of assessment and collection of the revenue in that part of the country is satisfactory to the ryots, and conducive to their improvement and prosperity?—No, I think it is not. My connexion with several members of my family residing in the Bombay Presidency, particularly in the Northern Concan, enables me to say it is not so; there are great grievances complained of, particularly affecting the mode of realising the revenue.

5541. Will you state those grievances?—First of all, formerly in the native States, under the Government which preceded the British Government, they used to take the share of Government in kind. Now under the British Government they take the tax in money. They have now reduced it into a land rent; it was formerly on the principle of an income tax. I believe the latter mode was far preferable and convenient to the ryots. The way of realising those taxes is by certain instalments; before the ryots are able to pay those instalments, the tax is exacted; therefore they are obliged either to go to bankers, who generally charge usurious interest, or to sell off the produce of the fields, in order to pay the revenue. By having to go to the banker, of course they are very much injured; and in selling their produce at the beginning of the season they do not get a fair price for it, and therefore they are injured in that respect also.

5542. Will you explain to the Committee whether the injury arises from the time at which the demand is made upon them, or what do you mean by stating that the money is required when they are unable to pay it?—The first objection is on account of the money; the second is on account of the time; the ryots have no capital at all from which they can pay the revenue. Whatever they have to pay they must pay from the produce they make in their fields. If the tax is exacted in the beginning of the season in money, they are obliged to borrow money, or to sell off the produce.

5543. How many instalments do they pay?—All together there are four instalments.

5544. Formerly they used to pay the instalments in kind, did not they?—They used to pay in kind generally speaking, but not in instalments. I am not quite sure whether they used to pay all of it at once; but I believe when they used to pay in kind it was at once, and not by instalments. Another grievance is, where the ryots require a remission. Sometimes there is a plague among their cattle, or there is a scarcity of rain, and the produce is not sufficient to enable them to pay the revenue, then they require a remission, and they generally apply for it. In such cases, if the collector were to inquire personally into how much remission ought to be granted, or whether a remission is required or not, it would be more satisfactorily done; but at present, generally, the duty has devolved upon subordinates, and the ryots generally fall victims to them. If the collector were to inquire personally into the circumstances, he might make a proper remission; but generally the subordinates are dependent for their pay upon the Government, and they have therefore very little care for the interests of the ryots. Sometimes they order them to keep the harvest on the ground without reaping it till the inquiry is made. While they keep the harvest without reaping it, sometimes the rain falls and the crop is injured, so that when the ryot goes to seek a remission in one respect, he is more injured than ever in other respects; therefore in many cases they forego the remission. A third grievance is with regard to the advances which the Government make. Formerly they used not to give advances, but now they do give them, and that advance the Government exact as soon as possible; I believe in the same year and in the first instalment. If they make advances, and exact a repayment of them in the same year, that injures the ryots also. Before they make those advances, the Government make inquiries whether the ryot requires an advance or not. This duty also devolves upon the subordinates, who have very little care

Rustomjee Viccajee, Esq.

30 May 1853.

for the interests of the ryots, in order to improve them by means of advances when the ryots are injured. However, if the advance is made, and the repayment is to be made in the same year, they are sometimes obliged to sell off their produce, as they do for the fixed taxes, therefore they suffer injury from that also. Their grievances are not so much inquired into by the authorities as they ought to be. The collector has three assistants. It is impossible for the collectors to make inquiries into all those grievances in the district, however personally competent they may be. The duty therefore generally devolves upon the subordinates to make inquiries. They are underpaid, and therefore it is possible they may not be men equal to the duty of making such inquiries. With regard to those grievances, one of the collectors, Mr. Marriat, in the Northern Concan, respecting which I am speaking, gave evidence before a Committee of Parliament in 1848. He was asked, "What is the general condition of the cultivators in those parts of India with which you are familiar?" He says, "Very much depressed; greatly depressed, and I believe declining; they were declining when I was in India, and I think have done so from the commencement." I therefore think that if you were to introduce a system such as prevails in the Nizam's country, which was the suggestion of Lord Metcalfe, it would be desirable. Formerly, they used to assign the district by farms. After Lord Metcalfe's residence there, they gave it on commission. If you were to introduce that system, and employ natives who are well acquainted with the enlightened views of the British Government, and at the same time with the habits and customs of their own countrymen, the ryots, perhaps you would by that agency be able to ameliorate the condition of the ryots more than you could directly do yourselves.

5545. Your recommendation would not be to farm out the district?—No. A system of leases has been suggested, such as exists in the Northern Provinces. If you were to farm, perhaps you would adopt that principle; but I should prefer the system of giving it upon commission. By that means you would not prejudice the collectors; you would keep them just as they are, but at the same time you would have the assistance of those native agents; I speak of respectable agents, talookdars.

5546. You would give them a per centage upon the revenue?—Yes; of course under the same rules and regulations which prevail in the Company's territories at present; you would not prejudice the European collector by that means, while, at the same time, you would satisfy the people, and also satisfy many of the natives who are now aspiring to some share in the administration.

5547. You would give the native collectors a per centage upon whatever amount they might produce; you would not fix the amount which was to be levied, but you would pay them a per centage upon the amount they collected?—I should wish to combine the interests of those who realise the revenue with the interests of those who pay the revenue. If the interests of those who pay the revenue are injured, the interests of those who realise the revenue must also be affected. If this system were carried out, I think it would save the ryots from oppression.

5548. Would not it be the interest of the collectors to get as much as they could from the ryots in order to obtain a larger per centage commission?—It should be under certain rules. There should be a certain amount fixed, and they should not take more; they might take less than that, but they should not assess the land at more than that.

5549. The collectors would have a maximum fixed, beyond which they could not go, but it should be subject to their discretion to diminish the amount if they thought it necessary?—Yes.

5550. Do you mean a maximum upon each property, or a minimum upon the whole district?—Upon each village. I would keep the system as a village system, but at the same time I would uot allow the zemindars to fix the tax themselves. I would make them settle the amount in the presence of the talookdar.

Jovis, 2° die Junii, 1853.

MEMBERS PRESENT.

Mr. Baring.	Mr. Hardinge.
Sir T. H. Maddock.	Mr. Bankes.
Mr. Spooner.	Mr. Cobden.
Sir R. H. Inglis.	Mr. Ellice.
Mr. Clive.	Mr. Newdegate.

THOMAS BARING, Esq., IN THE CHAIR.

Rustomjee Viccajee, Esq., called in; and further Examined.

Rustomjee Viccajee, Esq.

2 June 1853.

5557. *Chairman.*] WILL you state to the Committee your opinion as to the operation of the salt tax?—The salt tax oppresses the poor people a great deal; it is a great grievance. Latterly some of the poor ryots have petitioned, when the Government wanted to tax them on some other articles; they stated that they could not even pay the present taxes, and that therefore the Government should take into consideration to relieve them, and in that petition they speak about the salt tax, saying how much they are burdened by it. It is a petition to the Bombay Government, dated the 26th of November 1852, and in one passage they say, "Whether it is known to your Honourable Board or not, your humble petitioners are not aware, but it is perfectly in the knowledge of the collector and his subordinates that they cultivate the land also; and in order to be enabled to pay the 'jummabundy,' or 'revenues,' a portion of the gains from wood-cutting, limited as it is, goes towards it. It is well known, also, that they realise scarcely anything, in some cases nothing, by the sale of their 'bhat' (corn), as they are necessitated to retain the whole, or almost the whole of it, for their own individual consumption, which, after all, lasts them only eight months in the year. During the four remaining or monsoon months, they subsist upon the roots of the bamboo and a kind of bhajee or vegetable, which they season with chillies, and salt when the latter was free of duty; but when it was made subject to duty, they were obliged to forego even this poor comfort. This is a sad feature, and your Lordship in Council will scarcely credit the assertion, but it is nevertheless true, and will challenge contradiction, as your Lordship may at any time ascertain upon inquiry, if necessary." Now, this tax drives these ryots from this poor comfort. I believe that if some measure were devised to relieve them and decrease this tax, and perhaps to make up the revenue by some other tax, it would be advisable.

5558. What other tax would you suggest?—They must make inquiry there together with the natives of the Presidency as well as Europeans. They might appoint a commission, and devise some measure so as to decrease the salt tax, and make those pay who can afford to pay, and not the poor people. It is quite a monopoly there; some landholders are prohibited from manufacturing salt in the Bombay Presidency. Three Parsee gentlemen, Sorabjee Jehangur Ardaseer and his two brothers, had certain villages in the collectorate of Tanna, and they had granted some pottahs to some of their own ryots to manufacture salt. The ryots were prevented by the collector, and as the interest of the landholders was injured they petitioned the Government, and about two or three months afterwards an Act was passed that no one should manufacture salt without the sanction of the Government, and also that if their interests were injured they should have no compensation for it; so that this Act affects the interests of the landlords. They have petitioned upon the subject also to the Court of Directors.

5559. Have you turned your attention at all to the probable increase in the supply of cotton in India?—I think that if you were to decrease the assessment there would be some increase in the cultivation of valuable articles. Now, at present the ryots are so much in want of capital that they will always try to cultivate and raise those articles which are cheap; but if the assessment was low,

Rustomjee Vicrajee, Esq.

2 June 1853.

perhaps they might save some capital and increase the articles which are valuable. From Berar also you could get a great deal of cotton. There are about 200,000 bullock loads coming from Berar and the Nizam's country altogether. The exaction of transit duties in the Nizam's country throws many impediments and obstructions in the way of the increase of the cultivation of cotton. From Oomrawattee to the frontier there are two roads, and on the lines of those two roads there are many villages, given in grant by the Nizam's government. Some of the jaghires belong to the Nizam's own officers, and the talookdars are under the Nizam's own control. Those jaghiredars and talookdars exact transit duties upon a distance of even five miles or ten miles. For that reason the transit is so much obstructed that the cotton sometimes is delayed so much in its transit, that it hardly reaches Bombay before the rainy season sets in. With respect to these transit duties, I have read in the Report made by the Committee on the Cotton Cultivation in the year 1848, that the British Government could not compel the Nizam to abolish the transit duty; but I saw in the treaty of 1802 that there is an article especially providing that the transit duties in the mutual territories should be abolished, and that a duty of five per cent. in its stead should be fixed, to be taken only once, and at one place. Now, since the British Government have abolished the transit duties in their own territories, if they were to press the Nizam also to abolish his, perhaps that would remove a great deal of the obstruction in the way of the transit; and it is my impression also that, if they were to abolish transit duties, the Nizam's government, instead of suffering any loss, would find its resources increased; because, by the facility which would be afforded by the abolition of the transit duties, purchasers would come forward, and of course the production of the article would be increased by the demand for it.

5560. Is the treaty which you spoke of a treaty between the Indian Government and the Nizam?—Yes; I believe treaties were made in 1802 with all the native States. It is called a commercial treaty for the security of commerce and trade. It stipulated that all transit duties should be abolished in the mutual territories, and that a duty of five per cent. should be fixed, and realised at one place only.

5561. Mr. *Newdegate*.] You have stated that the transit duties are an obstruction to the growth of cotton in the Nizam's territories. But there are other parts of India which are adapted to the growth of cotton, are there not?—Yes, there are.

5562. Do not the cultivators find other crops more lucrative than cotton?—I do not believe that they do. I think they would find cotton just as remunerative as other crops.

5563. Do you expect to see the cultivation of cotton extended?—If there is a demand it will be extended.

5564. Supposing an adequate price is offered for it?—Yes.

5565. Mr. *Hardinge*.] What is the condition of the ryots in the Nizam's territories?—At present there is nothing but anarchy prevailing in the country, and of course there is much oppression and injustice; but when good government is restored, I believe the condition of the ryots in the Nizam's country will be just as good as in any other native State.

5566. You would say that at present the condition of the ryots in the Nizam's territory is infinitely worse than the condition of the ryots in the British provinces?—Only owing to the anarchy prevailing in that country, not to any other cause. If good government is restored, prosperity will follow it.

5567. Sir *T. H. Maddock*.] Can you suggest to the Committee any tax that might be imposed in place of the salt duties if they were either abolished or considerably diminished?—I do not feel myself competent to speak upon that subject. However, I would throw out this suggestion: I think if you were to make an abatement in the assessment, and if to the extent that you made that abatement, in the same proportion you were to fix a duty upon the exportation of the article from the place where it is produced, perhaps that would relieve the immediate cultivators, and cause the duty to be paid by other persons who are better off than the cultivators. At the same time, I think the price of those articles would be just the same, whether you realise the revenue by a high assessment or whether you realise it by a duty and low assesment; such a measure would gradually increase the cultivation, and thereby the revenue, to a great extent.

5568. Are you aware what taxes and impositions have been removed of late years by the British Government?—No, I am not aware about that.

5569. Are

5569. Are you aware that the British Government has abolished the transit duties?—Yes, throughout all the Presidencies.

5570. Have the British Government abolished the duties upon shops?—I am not aware about that, because I have not lived in the British territories a long time; but I think they have abolished the moturpha in Bombay, which included the duties upon shops of all trades.

5571. The people have been relieved from a great number of petty annoying taxes of late years?—Yes.

5572. Do you think that the reimposition of those taxes would be less burdensome than the present duty upon salt?—I believe if the reimposition of those taxes were restricted only to those articles which are valuable, and if the salt-tax were abolished, perhaps it would be advisable; but there should not be a duty upon those articles which are consumed by the poor, for instance, jowaree, bajeeree, &c., and salt, but upon wheat, all sorts of peas, cotton, and other valuable articles.

Robert M. Bird, Esq., called in; and Examined.

5573. *Chairman.*] WILL you be kind enough to state what were the situations you occupied in India?—From the year 1812 to the year 1842, for 30 years, with very little exception, I was employed, first as judicial officer in the Benares province, and then as a revenue officer in the Benares province, and in the North-western Provinces.

5574. Sir *T. H. Maddock.*] What office did you hold at the conclusion?—What is called the First Member of the Sudder Board of Revenue.

5575. *Chairman.*] Will you state in what position you found the land revenue in those provinces, and what alterations you carried into effect?—The thing which first attracted my attention was the apparent continual deterioration of the revenue in the province of Benares, and the constant sale of the properties on account of arrears of revenue. When I began to look into the state of the territory, I became convinced that the revenue was in itself very moderate, and that it must be some incongruity between the laws and the habits and institutions of the people which caused that state of things, and therefore I set myself diligently to investigate that. I was employed I think I may say about 16 years in that investigation, constantly among the people, and using my utmost endeavours to ascertain the nature of their tenure, and the causes of the difficulty under which they laboured. And at the end of that time I was employed in endeavouring to set the matter to rights throughout the length and breadth of those provinces.

5576. Will you state to the Committee what course you pursued?—I found that the laws, which were on a similar principle to those which had been formerly established in Bengal, as far as the province of Benares was concerned, referred to a state of things totally distinct from that which existed among the people; that the properties were considered very much like English properties; that the person whose name was entered in the Government records was considered as the owner of that property, and to possess all authority and all responsibility regarding it. But I found that the people there do not hold property in any manner known to the laws of England. They are neither joint nor common tenants, nor co-parceners, as we call it, although the land is possessed by very extensive families, who may properly be called tribes, who hold separate portions of land within the common boundary, each man being master of his own portion, responsible for the revenue to the Government, and managing it in his own manner, and in a certain degree independent of his brethren, though connected with them; and according to the habit of the people themselves and their institutions, as they prevailed before our time, a person whose name was on record in the Government books was a headman or agent on the part of the rest of the community, to transact the business between them and the Government, but with no stronger right of property than every one of those persons possessed, and holding his own piece of land or his own number of fields just in the same manner in which other persons interested in the village held their land, each quite separately from all the other properties. This state of things not having been investigated or attended to in our system, the consequence was, that when an arrear of revenue took place, or when a suit was brought by any party, or when there was a question of sale or transfer of any property, there

R. M. Bird. Esq.

2 June 1853.

was an absolute impossibility, for want of knowledge, either to find out where the loss of revenue had occurred, or how the party who had brought a suit, and had got a decree upon his suit (without any intimation having been given to those who were really in possession of the land which he sought for), there was no way of finding out how the decree was to be executed. The consequence of that was a state of infinite confusion, constant loss, and a deterioration, and a raising up of all manner of feuds and quarrels, which, among an armed and high-spirited people, led to the greatest injury to the police, and had the most demoralising effect upon the people themselves.

5577. What were the changes which you introduced?—I first of all proceeded to make a survey of all the land; in beginning to do that I found that the boundaries were all unsettled, and that was one very constant source of dispute and of bloodshed; consequently we proceeded first by fixing all the boundaries; for that purpose we employed throughout the country officers to settle the boundaries, and whenever a dispute occurred about a boundary, they were authorised to summon a jury and to decide it, and to mark it off. I think it will explain it better to the Committee if I show them a copy of one of the surveys (*producing the same*). If the Committee will look at the document I hand in, they will see the nature of the boundary survey that was made of all the villages. Our first process was fixing the boundaries, setting up the marks at each angle, and measuring a line between the angles. The next process was to make a map, including every field, exactly in the same manner as the English tithe commutation maps. Those maps are all numbered, and are entered then upon the register, with the name of the possessor of each field written against it, and when that process had taken place a ledger was drawn out in which every man's name was set down in alphabetical order, and the numbers of the fields of all sorts were attached to his name. Then the next thing was the professional survey of the boundary, made by an educated officer; that shows the cultivated and the uncultivated land, and the real shape of the village, as taken by a regular survey. When we had obtained surveys of a considerable number of those villages, say to the extent of an English hundred, so as to give us a good extent for averages, they were then roughly put together by an English surveyor in a map of that tract, and sent to the officers employed in the arrangements. The boundaries were then settled, the fields were measured, the possession was ascertained, and with respect to all those points where there was any dispute, it was done by the verdicts of juries summoned for that purpose. We then proceeded to investigate the assessment of the Government land tax upon that tract, finding out as we best could from the previous payments and from the statements of the people themselves, from the nature of the crop and the nature of the soil, and such various means as experience furnished to us, what might be considered a fair demand for the Government to lay upon it; and as soon as that was ascertained, we fixed the amount of the Government tax that we should require upon the whole of that tract, and then we proceeded to set down the amount that we should require upon each village. That was made known to them, and each village was required to pay such amount of revenue set upon it. The people then came forward and met the collector. They generally met, as is our way of doing business in India, under the shade of a tree, or in an open field, where all the population that were interested were able to collect, and the officer making the arrangement met them there. He then gave out to the head man of each village the amount of revenue intended to be demanded. In many instances objections were made; they said, "This is too high; my village will not pay this; it is a poor village." They were then told that we intended to have that amount of revenue from the whole tract, and that therefore if there was any objection regarding that village, they must point out who could pay more; and this set them to discuss the matter amongst themselves. At first there was a great deal of difficulty in it, because they did not understand it; they thought that we were desiring to screw them. After a little while they found that there was no such object, and they themselves came forward and pointed out where there were real inequalities; and thus the demands upon those villages were altered, according to the statement which they furnished. The assessment upon the whole tract was not strictly maintained; it was not our object to do so; we were ready to reduce it, if we found cause to do so, but the object of demanding this first in a lump was to induce them to look into their separate concerns, and to come to such an adjustment as they should find to be satisfactory. After they had been accustomed to this for some time,

time, when the plan had gone on for months and years, the people came forward themselves with the greatest readiness, and assisted very much in fixing the amount of revenue to be demanded. The next process after this, for the purpose of meeting the difficulty which I have mentioned of the discrepancy of the law with their habits, was to have a statement drawn out of the property possessed by each person who held land within the boundaries of that village, and what were his rights with respect to sale or mortgage or transfer of any kind, and what interest he had, or what vote he possessed among the general body in the arrangement of the concerns of the village, and whom he chose to point out as his agent from among his brethren, to transact the business on the part of the Government, because of course the Government could never have collected from 50 or 100, or as in some villages even 10,000 separate proprietors in one boundary; but they chose their own headman. They were generally allowed to choose two headmen for every 1,000 rupees or every 100 *l.* of revenue, whose names were inserted in the Government book, and who transacted the business between the payers of that portion of the revenue and the Government. When this was done they then met together, and determined in conclave the general system of management of the village, and the way in which any dispute was to be settled among them, and the way in which the headman was to be chosen and to be removed in case of misconduct, and the manner in which the accounts were to be kept, and the times at which the revenue was to be paid. In determining these matters of general interest in the village, each man had an equal right; no man had more authority over the rest than the others, but each had his own distinct right to a voice in the management of the affairs of the community. It had been customary before to have the revenue paid in nine instalments, and the effect of that was, that many of those instalments were obliged to be paid in before they had any means of disposing of their crops, and they were obliged to go to the bankers to raise money at high interest, which very much added to the pressure of the revenue, sometimes to a ruinous extent. We changed that to four instalments for the whole, so fixed in respect of time as to fall due after each different kind of crop had come in, and after they had had an opportunity of disposing of it; so that they had the money in hand before they were called upon to pay it. That had been very much objected to by many persons previously, because they supposed that as soon as the people had sold the crops they would embezzle the money. But I met that by making the tenure so valuable to them that they were totally unwilling to lose their property by withholding the revenue when it was due; and it was consequently very regularly paid, and has been to this time. It was by giving a value to their tenure that that effect was produced. When they had arranged these affairs among themselves, if necessary, by calling in the aid of other headmen, if they could not agree among themselves; then a system of accounts was adopted; it was merely the native system of accounts; it was, in fact, the system of accounts which had been first arranged by the Hindoo chancellor of the exchequer of the great emperor Akbur. Each native collector, of whom numbers are stationed in different parts of the district, had his set of accounts; and the principle was, not that every man should pay his money to the headman, and that he should pay it to the Government, which might tempt him to fraud and chicanery; but every one of the owners had his separate entry in the banker's book (if I may so call it) of the native collector. The amount due from each party was placed at the head of the page, and the payments made on his account were inserted below in each page, and he was at liberty to go and pay the money in as "paid by himself" to be entered in the name of the headman, not in his own name; and when the time came for ascertaining whether the payments had been duly made or not, it was perfectly easy to ascertain who it was that was in default, if there was any defaulter at all. With respect to the system of coercing payment in case of default, there were various methods adopted. I am not sure whether I stated that although all those tenures are so entirely separate, and the possession is entirely separate, the responsibility is joint; so that the whole village is, in fact, responsible for the whole revenue due from it, and may in case of necessity be brought to sale by the Government to pay that revenue. But there were other methods adopted, because it sometimes would happen that a particular shareholder was lax in payment while the others would pay regularly, and there were systems adopted of duress against the individual; one system of duress was that which we have in England, that of seizing

R. M. Bird, Esq.

2 June 1853.

and selling the cattle of the person who did not pay, but we found that that led to injury and oppression on the part of the native collecting officer; and consequently the system was, when it was established that a particular man was in arrear, to require him to pay at a certain time or else to offer the tenure to some other of the brethren. Generally speaking, the mere threat of this measure was sufficient to cause him to pay up the arrear; but if not, that was actually carried into effect. One of the sharers, who was inclined to come forward, would pay up the arrear and received a lease of the property for a certain number of years, according to the amount of the arrear which he had paid up, and the former possessor of the property was for a time ousted and turned out, unless, as was generally the case, the person who took the farm allowed him a certain portion of land to cultivate for his subsistence in the meantime. In some cases, if the arrear was large, it was taken possession of and mortgaged for a term of years, and the excess of the proceeds was employed to liquidate the mortgage, so that at the end of the term it came out clear. In other cases it was actually sold to one of the brethren; the amount of the Government arrear was repaid, and the remaining sum was given over to the party who had been in default. It was our particular object to have it carried on among the brethren, or the tribe themselves, because the bringing in a stranger generally produces mischief among them; but we have power to do so if it had been thought necessary. But the mere threat of introducing a stranger, if none of them came forward, was, in every instance that I met with, quite sufficient to recover the arrear, and there was no necessity for having recourse to that measure. I do not recollect any instance, except one or two, in which it was necessary to bring the whole property to sale; and then it was that the tribe who held the land were an exceedingly difficult tribe to manage; they had always had a tendency to create disturbances, and many of them were robbers of cattle, and persons of that sort; and the property was sold with the view of making an example, and showing them that it was in the power of the Government to set them aside if they combined with one another, with the object of defeating our only purpose of raising a moderate revenue for the Government, in such a manner as to keep their institutions intact, and to make them as comfortable in their condition as we could do.

5578. Mr. *Cobden.*] In case of the defalcation of any individuals to pay their taxes, were the others responsible for the deficiency?—I have stated that there was a general responsibility.

5579. Mr. *Hardinge.*] But application is first made to the individual shareholder?—Yes.

5580. *Chairman.*] Did you consider that the headman was individually responsible to the collector?—No; he was not considered individually responsible for the whole, but as an agent and means of intercourse between the collector and this large body of men; I think in general they paid in the way I have stated; they sent their own money up with a little note to the native collector, saying, "Enter this as sent by such a person to be credited to the headman of such a property."

5581. He was considered more as an agent than as a responsible representative?—Yes, they call him there Durbarree; he merely attends the collector's office to attend to the interest of his village, and to discuss any question that may arise between the Government and the people.

5582. Can you give the Committee any idea what was the rate at which each village was assessed to the revenue in proportion to the net produce?—That was a question which I considered very much, and if I had been aware that I should have had the honour of being called here now, I would have brought with me my notes and papers which I have at Torquay, and which are very full upon that subject; but my general impression is that it was not above a tenth of the produce that the Government had in these provinces.

5583. Was that more or less than the rate of revenue that was paid previously to the dominion of the East India Company?—It was decidedly less than that, because our increase of revenue was upon the increase of the cultivation; you would scarcely find a spot in those provinces now which is capable of cultivation that is not fully cultivated; it is only some of the large sandy wastes or parts under forest where there is no population that are now uncultivated, and even there, where there is sufficient healthfulness to admit of cultivation, it is making progress. To illustrate the progress of cultivation, I may mention that after having settled the district of Goruckpore, I was away for three or four years before

before I visited it again; when I went to see it again the Resident Collector requested me to go with him a tour through the northern part of the district towards the mountains, and in doing so I came upon some territory that I was utterly unacquainted with. We drove about twenty miles through one of the richest countries I ever saw, full of valuable products—wheat, cotton, sugar-cane, hemp, and various articles (cotton is not cultivated there). Upon asking him where it was, he said, "You left this forest; it has been since brought into the state you now see it."

5584. Sir *T. H. Maddock.*] Was that during the period that the Pindarees were settled in that quarter?—No; it was long after that; it was between 1833 and 1835.

5585. *Chairman.*] For what length of time did you make the assessment?—For 30 years.

5586. Were the people themselves quite satisfied with that term?—Quite; their expression regarding it was, "That it is perpetuity as far as we are concerned."

5587. Do you think it desirable to establish perpetual assessment?—I should say not. It appears to me always an error in a government to cut themselves off from the means of obtaining a larger revenue, if it should be at any time absolutely required; but at the same time many of the central districts are so highly cultivated, and so highly assessed comparatively, that I think it would be a great mistake to exact anything additional from them until, by the increase of cultivation, the produce of all the other districts had been brought up to the same point. On all these points I wrote a very distinct and detailed opinion with reference to the state of each district, and furnished it to the Government before I left India.

5588. Is there ample facility for obtaining the necessary capital for improved cultivation?—I think in the present condition of the people they have the means of obtaining capital. The tenures are rather small, as the Committee must perceive from what I have stated of the number of separate holders in each boundary; but they assist each other. For instance, where there is a canal in the neighbourhood, they subscribe to bring water to make a cut from the canal into their fields. Immediately the settlement was completed, I saw in a great many villages individuals digging small tanks, and sinking wells at their own expense, and using all those measures which are found to be most conducive to increase the produce in India.

5589. You were understood to say that when the payments of revenue were split into nine instalments, it was necessary to borrow money from the bankers for the purpose of making those payments. Is that their ordinary method of obtaining capital for any purpose?—Doubtless they might borrow capital from the village bankers; there are bankers in every neighbourhood, but the rate of interest is so very high that I think it would seldom pay.

5590. Will you state the rate of interest which was current when you were there?—It is exceedingly difficult to state the rate of interest, because, of course, it depends in a great degree upon the responsibility of the party. There is no law of interest observed among them. There is a rate of interest of 12 per cent. fixed by the Government, but the people do not feel that at all binding upon themselves.

5591. That is the maximum?—That is the maximum fixed by the Government, but 25 per cent. is a much more common sum to be paid by a poor man, but the large owners, the rajahs and others, can often borrow money at 6 per cent.

5592. Can money be borrowed upon the system of the mortgage of lands?—Yes, it is so borrowed constantly.

5593. In the case of a mortgage of land to a European, and non-payment, could the mortgage be foreclosed?—Yes.

5594. And the European would become possessed of that land?—Yes.

5595. And liable for the previous assessment?—Yes, entering upon all the liabilities and enjoying all the privileges.

5596. Have instances of that kind occurred?—I can hardly say that, for this reason, that mistakes very great have often been made by Europeans. I am sorry to say that the English are not fond of taking the trouble to inquire into the state of things as they ought to do in a country like that, but they go forth with large sums of money in their hands, and make an arrangement with the first person willing

R. M. Bird, Esq.

2 June 1853.

willing to make one with them, and it often happens that properties are mortgaged to them which in fact were the property of 500 persons, and they are mortgaged only by one; having paid their money they considered that they had a right to take possession of the land, and did their utmost to do so, but they were resisted by all the rest of the owners, who had no intention of being turned out of the land; and hence would arise a tremendous affray and disturbance, and generally fighting on both sides in the first instance, and after that a recourse to the court and a good deal of ruin to both parties; but if they took the land from a person who was the real and sole proprietor of the land, there was nothing to prevent their holding it, and in some instances they did so. In Bengal that is much more common, because there, under Lord Cornwallis's proceedings, many persons are actually the sole owners of large tracts of country.

5597. There is no limit fixed by the Government to the number of crops, or the rotation of crops?—Not the least; they are at perfect liberty to grow what is most to their own advantage. The only crop that is prohibited is opium; that being a monopoly is prohibited, unless it be grown with the knowledge of the collector and the Board.

5598. You said that in the portion of India of which you have spoken, cotton was not cultivated to any extent?—Not in that particular district of which I spoke, as having come so rapidly into fine cultivation; but cotton is grown in the whole province of Bundlecund, and it is grown in Allahabad, and throughout the extent of territory between the Ganges and the Jumna, and it is grown in Benares, I think what is grown is principally used on the spot; I do not think much is exported from there. Bundlecund was the great exporting country.

5599. Sir *T. H. Maddock.*] And in the country to the south?—And in all the country to the south.

5600. *Chairman.*] Is there any check to the increased produce of cotton arising from the revenue system which the Government have adopted?—Not the least in the world. The settlement was made upon the land, not upon the crop, and the people cultivated what they thought was most for their interests. I did not exactly understand the evidence of the Parsee gentleman who was examined before me to-day; but if cotton was a more remunerative crop than wheat, or opium, or rice, or hemp, or anything else, you may be sure it would be grown abundantly.

5601. But being a bulky article, of course the transit to the place of shipment enhances the price very much?—Very much indeed upon cotton.

5602. What is the state of the communications in that part of India?—They are in a very indifferent state. There is, in fact, but one road through our territories, which is the great trunk road from Calcutta to Delhi, now having gone on as far as Loodianah. That is a good road; but there is a very great difficulty in making good communications, for there is no metal to be found, except at great distances. The expense of roads is very great indeed. The magistrates are greatly employed now in making cross roads throughout the district, in every direction, and 1 per cent. upon the revenue was raised for the purpose of making those roads, and the management of that is vested in a committee, of which the magistrate is an *ex officio* member and chairman; and some of the principal native persons of the district, men who are most willing to come forward to assist, and who are the most intelligent and capable, are members of the committee; and this committee sit at fixed times, and arrange the different roads to be made, and make contracts for their construction. That has been going on now for many years.

5603. Mr. *Hardinge.*] There is a fund for ferries, too, is there not?—Yes, the tax upon ferries was made over for that purpose, but that has been several times used for other purposes. Lord William Bentinck availed himself of it very largely, in spite of our outcry upon the subject, and it has been applied to the making of bridges and other more costly matters.

5604. *Chairman.*] Is that one per cent. of which you speak levied upon all the revenue of the North-western Provinces?—It is; and, if I am not mistaken, upon the whole country, as far as Benares.

5605. Is it applied to the part of the territory from which it is raised?—Yes, it is applied to the part of the territory from which it is raised.

5606. To each village?—Not to each village, but to each group of villages.

The

The object is to have the roads laid out in such a direction as to be of most use in going to market, and to ports of export.

5607. Then the Committee are to understand that that 1 per cent. of the revenue is applied to local objects?—Yes.

5608. What is the state and prospects of the water communication?—The water communication does not afford the advantages that might be expected from the noble appearance of the rivers. The Ganges, during the rains, is a very rushing and dangerous river; the losses upon it are something quite enormous; the losses of boats and floats are very great indeed. In the dry weather the Ganges down to the sea almost is a small stream, winding through a large plain of sand, and in many places extremely rapid and very shallow, and the delay in getting up it is very great; it can only be done by dragging the boat up against the stream, at a rate of nine or ten miles a day, by a course which is fully twice as long as the road, giving 800 miles for 400; which causes such extreme delay that people who have any valuable goods for sale almost always send them by land.

5609. Will railways be very beneficial in that country?—They will be most beneficial, and they will afford the amplest remuneration. The quantity of travelling among the natives in the North-western Provinces is something surprising. The one great road which exists is like a fair always, all the day long, at the time of year when people travel.

5610. Do you consider that the present system of depending mainly for the revenue in India upon payments from the land is injurious to the population of the country?—No, I cannot say that it is injurious to the population of the country, because it appears to me that it does not, in any degree, or at least if at all, only as a question of time, affect their prosperity. The real difficulty of India at the present time is the want of manufactures. We have superseded them all, so that almost all the people are obliged to have recourse to labouring on the land for support. And the practice of the universal division of the father's property among the heirs is a beggar-making system. They go on increasing in such numbers that there is not sufficient land for them, and the produce after a time hardly pays the expense of cultivation.

5611. After the death of the father, is the land equally divided amongst the children?—Not divided; but it belongs alike to each; they hold it in common amongst themselves in that way, but it may be equally divided; they can claim a division if they think fit.

5612. So that, supposing a certain amount of revenue has to be raised, you do not think that the land is an unsuitable source from whence to raise it?—I think the land is as suitable and desirable a source of revenue as any that can be found, and that it is as easily collected and as free from injury to the population as anything that can be devised.

5613. You do not think that the poverty of the people is to be attributed to the mode of raising the revenue?—I should be inclined to say *Nego minorem*. There are no doubt very poor people among the people of India, and there are very poor people in almost every country; but let any one go through the Western Provinces and see the good appearance of the people; he will see a fine, noble, well developed race of men, possessing great ingenuity, talent, eloquence, and independence, and as comfortable in their condition as a people can be.

5614. Do you consider that the system of raising revenue chiefly from land, is as applicable to other parts of India as it is to the Western Provinces?—As far as I know of other parts of India I have no doubt that it would. I believe that generally throughout other parts of India the landed tenure is much the same as it is in our provinces; it is Hindoo tenure, and I believe it is much the same where it has not been overthrown by external violence. I mean, that the native way of holding land among themselves is the same.

5615. I alluded to the system of raising revenue from land. Would the circumstances of other parts of India, and the character and habits of the natives, in your opinion, justify the introduction of that system, and render it as advantageous in other parts as it has been found to be in the Western Provinces?—I think quite. In Madras and other places it is a matter notorious now, that the error is, that the revenue was fixed too high at the beginning, and therefore impoverished the people. There is one territory in our quarter which was entirely ruined by an undue demand of revenue, which is the province of Bundlecund. When first it came into our hands it was a very wealthy province; it produced cotton for export, and manufactured cotton cloths to a great extent;

R. M. Bird, Esq.

2 June 1853.

and it produced the finest grain, wheat of an excellent quality; rice which was sent to Delhi for the king's table in former times, and sugar to a great extent, and opium, and all the very best productions. At that time the whole of the territory round it was in a state of anarchy; and there were vast armies marching across and destroying it; and when first it came under our rule we proceeded to fix an assessment upon it, and the people themselves were as much deceived as our officers; they thought that they could not pay too high; they thought that the demand was moderate, and they were perfectly satisfied with it. But after the war, when the territory round was in a state of quietness and pacification; when the people came under our rule; when a large amount of produce was raised of all sorts, and when the large armies which had given a ready money market for the produce at a high price were withdrawn, the circumstances around changed, and then the Bundlecund people found that they had agreed to pay a tax which they could not pay. But there being an unwillingness to lower the demand, the demand was not lowered till the people were ruined, and now it is one of the lowest districts in the country. We were obliged to cut down the tax to the lowest point in order to save them.

5616. What would be the effect if the Government were greatly to reduce the amount of revenue derived from the land, or to abolish it altogether?—In the first place, they would get no money to pay anybody. That would be rather inconvenient, to have the Government treasury empty in case of any disturbance. In the next place, in a short time, it would make no difference to the people; they would be after a short time just where they are now. In practice I know of no lands so wretchedly cultivated as those which have been exempted by former Governments from the payment of land revenue, and still continue so. There is no stimulus to urge the owners to aim at the increase of the surplus produce for their own profit, after defraying the revenue of Government. There is also no check upon their grinding and exacting from the cultivators, arising out of the necessity for keeping the cultivators in heart, and the land well and fully cultivated, in order to meet the yearly demand of Government. In such cases you constantly see the soil impoverished, and the cultivators driven away. Ignorant and self-indulgent, they want that far-seeing view of their own real interest which has power to restrain man from grasping at a present advantage, and there is no external pressure to force this on their minds. The fear of losing their property for want of assets to meet the Government demand next year, if they should dishearten and drive away their cultivators this year, would furnish just assessments.

5617. Supposing the Government should be deprived by any circumstances of the revenue at present raised from opium, can you suggest any other mode of raising the necessary amount of revenue?—We have found it necessary to remove a vast number of annoying and distressing petty demands and duties. We have taken away all the internal Custom Houses, leaving them only on the frontier, so that the people are as free as they are in England, and rather more free, because they are not fixed to any parish, but they are perfectly free to employ themselves in the way most conducive to their own interest throughout the whole country. But I do not know of anything upon which an additional revenue could be raised that would at all compensate for the loss of the opium revenue.

5618. Do you suppose that a reduction of the revenue upon land would practically increase the cultivation of cotton?—Certainly not; if it be the pleasure of the gentlemen of Manchester to make the people of India pay for their raw cotton, they may do so by saying that land employed in the cultivation of cotton shall pay no revenue, and that everything else shall; but at the same time, if the revenue were removed upon land producing cotton, without a stringent rule that wherever the revenue was taken off nothing but cotton should be planted, the people would not plant cotton upon that land, because there are so many other things more profitable that they would take to. The people of India are very acute; they always take to that which will pay them best.

5619. Irrigation is of course very important in India?—Irrigation is of the utmost importance. No one who has not seen the state of things can have any idea of the labour spent upon irrigation in India. The whole of the wheat crop is irrigated year by year, from the time that it is six inches above the ground till within a few weeks of its being cut; and as they have no machinery, nor any means of irrigation but wells (except in some favoured places like Goruckpore);

pore); the whole of the water is drawn in the rudest manner from the wells to water every inch of the wheat fields, the opium fields, and the sugar cane fields, round in rotation, throughout that whole portion of the year, from the beginning of November to about the beginning of March.

5620. Have the Government of the country done anything to increase the means of irrigation?—The former Government made some canals which had fallen to waste, but which our Government have restored and repaired, and they are making others. There is one extensive and magnificent work now going forward in the North-western Provinces, for bringing water down from the Ganges at the foot of the Himalayas to the junction of the Jumna and the Ganges at Allahabad, a distance of upwards of four hundred miles. That is going exactly through the country where the drought in 1837 caused such fearful calamity. The peculiarity of that county is this: there is no subsoil all the way from the sea till you come within a short distance of the Himalayas; there is nothing solid below the soil.

5621. Sir *R. H. Inglis.*] Is it all alluvial?—You may call it alluvial, but it is not alluvial in the usual sense of the word, as having been brought from the river, but it has been washed down from the mountains. The rivers rise thirty-three feet in the rains. The rise of the river, from the nature of the subsoil, causes the water to percolate through every part of the country, and to raise the wells, and so to give a sufficient supply of moisture to furnish this irrigation, which goes on during the dry season. But in the year 1837, the rains were so very small in extent, that in some places there were not more than four or five inches, and in Allahabad district, which escaped the actual drought, only 12 inches fell instead of 34, which is the common amount of fall there; and in consequence of the river not rising, the country was not supplied with water. The people, with the few showers that fell, ploughed their fields as they best might, and sowed them as they best might; but in many instances the grain never sprung, and in many, as soon as it sprung up, it withered altogether. Things went on from bad to worse, till the people came into the deepest distress. The population of the country fled to the sides of the river, where they thought they could find water and food. The Government did everything in their power; there was no limit to the amount which the officers were allowed to pay out of the treasury for assisting the people to get food where they could; but everybody knows what it is to get food for four or five hundred thousand persons, from the difficulty of establishing a commissariat to bring grain from a distance in such a state of the communications. The destruction was very great indeed, and there was of course an immense loss to the revenue, but that was not a thing that anybody thought of comparatively. Since that time it has been always in contemplation to bring a canal from the upper part of the Ganges to that point, so as to be able to irrigate the whole of that territory which had suffered from the drought, and that is now almost effected, and it will effectually meet the evil. It is a very profitable outlay on the part of the Government. I think in many instances it has been found to give so large a return as 20 per cent.; and that is the way in which the Government would obtain an increase in the land revenue from those districts, because the people are always ready to pay a water rent, which is so much added to the revenue.

5622. How do they get an increased revenue; is it from land not previously cultivated being brought into cultivation, or is it from this water rent?—There are some districts in which their payment to the revenue is as high as they can bear at present. Any increase of their produce must be from outlay of capital, which would make it unfair to add anything to the amount demanded from them at present. But there are other districts, such as that of Goruckpore, where the cultivation is being greatly extended. And in those districts, wherever you found that more land was in cultivation at the time the next settlement was made, you would have a perfect right to tax that land at the usual rate at the next settlement. In the district of Goruckpore, which is on the frontier, I added 300 per cent. to the revenue there; but it was put so low that it did not amount to above 1 *s.* an acre upon the cultivated land when I had done it. But as an improvement took place, the Government would be entitled to tax it as high as any district in the neighbourhood; that is, about 5 *s.* an acre. So that by degrees they might get a very large increase of revenue; but it must be done by degrees, that it may not be distressing to the people.

5623. I understand, then, from your evidence that you consider that the revenue from land cannot be dispensed with, and that the mode of collection

R. M. Bird, Esq.

2 June 1853.

which is now administered in the South-western Provinces is the best mode which your experience can suggest?—Certainly, it is the best mode that my experience can suggest; it is the result of many years' labour and experience.

5624. Sir *R. H. Inglis.*] Taking the general state of the population of India, as far as your experience enables you to give an opinion to the Committee, do you or do you not consider that they are better off than they were before the British rule?—I must limit my reply to those parts of the country with which I am familiar. Certainly, in the North-western Provinces, they are very much better off than they were, in all respects.

5625. Not merely in the absence of any external danger from war and invasion, but in the quiet enjoyment of their property?—In the quiet enjoyment of their social condition, and in the security they have for the enjoyment of their property, and the fruits of their industry, and in the benefits they have derived from the endeavours which have been made to diffuse amongst them the advantages of education.

5626. Was there much immigration in the districts under your charge?—There was an immense immigration into the Goruckpore district, where there is a great deal of land to be had; the immigration was especially from Oude. On one occasion I had been encamped on the banks of the Gogra while transacting my business in Goruckpore, and I saw signs of smoke arising in various directions on the opposite shore. I sent to inquire what was the matter, and I found that one of the tasildars of the King of Oude was passing through the district burning the villages, and seizing and imprisoning the people, because they did not pay him the revenue he demanded; and as soon as they found that I was making inquiry, I was told that a number of the principal zemindars of Oude had come into Goruckpore, and that, if I liked, some of them would come and speak to me. While this was going on, I received a letter from the commanding officer of the English detachment who had been sent upon the most painful duty of supporting the Nabob's troops in these violences of theirs; he said that the Oude authority had applied to him to request me to seize all those zemindars, and to send them over. They came to me and said, "We have done nothing wrong; we can show you our papers; it was fixed at the beginning of the year that we were to pay such a sum for this year's revenue (the revenue is always fixed there year by year), and now there happens to be a fine crop, they are asking half as much again; and it is because we will not pay that, that we are treated in this manner, and we hope that you will not send us over, or that if you send us, that you will send some one whom you can trust to see what is done." I said, "I shall not send you; they have no right to demand of me to send you; I have nothing to do with it." They then said, "How very ill, in reality, you English treat us!" I said, "What do you mean? I have not treated you ill that I am aware of." "No," he said; "if you would take us under your own management, and manage as you manage the district of Goruckpore, we should be perfectly satisfied and happy; or if you would let us alone, and let us manage our own affairs, we should be perfectly satisfied and happy. We are quite equal to deal with this Mahomedan Prince; we can protect our own rights; but when you send out a detachment of troops to aid him and to support him, they are allowed to do what they please with us, and then we consider that we owe many of the evils we suffer to you in supporting them in such injustice."

5627. In what year did that occur?—It must have been in the year 1827; because very shortly after Lord William Bentinck came into the Goruckpore district, and I mentioned those circumstances to him, and he said, "Well, Mr. Bird, what answer did you make to that remark?" I said that it was not my duty to make any answer; that I left that to his Lordship.

5628. You wish the Committee to understand that, within your knowledge, in the year 1827, a British force was actually employed to enforce the demands of the King of Oude upon his own subjects?—Yes, in support of the native force.

5629. You have stated that there was considerable immigration into the territory of Goruckpore during your administration?—Yes.

5630. Was there to your knowledge any emigration from that district, or from any of the adjacent districts?—Not from that district, because the demand for labour was so great that every man could find full employment.

5631. You wish the Committee to understand that, during your administration of Goruckpore, the revenue was raised 300 per cent, and that it may be still further

further increased 500 per cent.; that the people were happy and contented, and that many came into that district from other regions, and especially from the kingdom of Oude?—Yes, that is quite correct; but I do not wish it to be put exactly as having been during my administration, because it would have been just the same during any other administration, so far as I am aware.

5632. Without asking your opinion as to what may or may not be the best tenure of land, is it your opinion that any one tenure of land could be made applicable to the whole territory of India?—I cannot answer that question; I have not information; I should suppose it hardly could be possible that it should be so. It must be done as I did it; they must investigate into the tenures of each part of the country, and act upon them, I should say.

5633. You think that a system of land tenure that may be applicable in Goruckpore, may not necessarily be applicable in the south of India, or the extreme north-west?—In the extreme north-west it is applicable, because there I have tried it.

5634. Would it be applicable in the north-east?—With respect to the north-east I do not know; I am not acquainted with it; probably it would not be applicable there.

5635. Will you favour the Committee with your opinion, whether any general system of judicature could be adopted for the whole of India?—There are certain broad principles of jurisprudence which I suppose would be suited to every clime, every country, and all circumstances; but with respect to the details of law, I should think the only way would be to record what was found to be the prevailing system upon the spot, and to act upon it.

5636. Sir *T. H. Maddock.*] Are there any considerable varieties of tenure of land in the North-western Provinces?—There are great varieties of tenure, but they all go very much upon one principle. In all those cases we always took up the tenure, whatever it was that we found in the place. We never put it into a Procrustes' bed, and stretched the one or shortened the other, but we took the tenure of each village as we found it, giving the people the right to make their own rules of government and management, and so forth, so that each village had its own private system.

5637. Do you think there would be any great difficulty in introducing as uniform a system of land tenure in the Bombay Presidency as that which now exists in the North-western Provinces?—I should say not, if the people were duly consulted in the arrangements. The want of that appears to me to have been the error; wherever there has been an error, a system has been laid upon them, derived, *aliundè*, without due consideration of their prejudices, feelings, and wishes, and their own system of land tenure has been overthrown.

5638. As far as we are aware, the village communities that existed a very few years ago in the Bombay territories were formed very much upon the same system as the village communities in the parts of India with which you have been most conversant; and if that is the case, even though there may have been of late years a different system, what is called the Ryotwaree Settlement, adopted, is it your opinion that there would be any insurmountable difficulty in introducing a similar system to that which is now established in the North-western Provinces?—If I were ten years younger, I should not hesitate to undertake it.

5639. Do you recollect what was the loss of revenue sustained in the year of the famine, 1837?—My recollection of it is rather obscure now, because I have not looked at my notes; it was a very large sum.

5640. Was it a considerable portion of one year's revenue?—Not of the whole territory; but I apprehend it was above a million sterling. The loss could not be less than a crore of rupees.

5641. Do you recollect any calculation that was made of the loss of life during the famine?—It was impossible to calculate the loss of life. There were some circumstances which occurred which afforded evidence of the way in which persons had perished. There was one particular circumstance, that, before that time, it was never known in the North-western Provinces that wolves would attack grown men or women. After that time persons were continually attacked, and in great danger of their lives from wolves; which showed that the wolves had been in the habit of prevailing over the weakened wanderers from place to place, and destroying them.

5642. When the canal which you have mentioned shall have been completed,

R. M. Bird, Esq.

2 June 1853.

the irrigation that will be obtained from it will, to a considerable degree, diminish the possibility of the recurrence of such a calamity?—Entirely so, because there is never a want of water in the Ganges up to that point.

5643. When the time comes that a railway will be run up from Allabahad to the northern extremity of the territory, there will be great facility for the transport of food and other articles?—Very great; and consequently a great increase of cheapness of all articles, manufactured and unmanufactured.

5644. If, during the famine in 1837, there had been any possibility of obtaining grain and other food from Bengal and Benares in time, the famine would have been prevented?—Yes, the famine would have been obviated, and many lives would have been saved.

5645. Mr. *Hardinge.*] Has the cultivation of the land in the North-western Provinces increased of late years?—Very greatly indeed. There is very little indeed that is not cultivated now. It is only where there is some peculiar cause of barrenness, where the expense of cultivation was so great as not to make it worth while at present prices.

5646. Has not jungle almost disappeared?—The jungle has entirely disappeared within the central provinces. There is a belt of forest at the foot of the Himalayas, as to which I do not venture to say when it will disappear; it is so exceedingly insalubrious that it is almost impossible for persons to settle there.

5647. Do you think that the statements which we sometimes hear made of the abject poverty of the natives of India are exaggerated or otherwise?—I am perfectly certain that they are invented, not exaggerated, speaking of the people with whom I am acquainted.

5648. Do you think that the fiscal measures of the Government of India have tended in any way to restrict the cultivation of sugar or cotton?—Certainly not.

5649. Have not they encouraged such cultivation by keeping the assessment of lands so cultivated at an equitable valuation?—There is no assessment upon land so cultivated; that is to say, all the land is assessed alike, at the rate which that kind of land ought to pay in a certain state, and after that the people cultivate upon it what they please.

5650. Are not the wages of labour in India much higher than they used to be?—It is a difficult question; the wages of skilled labour certainly are.

5651.—Agricultural labour?—I do not think I can answer the question; it is so difficult to form a real idea of the value of agricultural labour, because the wages are not paid in money.

5652. You have alluded to the Ganges canal; are you aware what the cost of that canal will be when finished?—I ought to know, but I cannot answer at this moment; I think it was said to be about 400,000 *l.*

5653. Is not it upwards of a million and a half?—I cannot say.

5654. With regard to the salt duty, do you consider that the salt duty is as oppressive as it is represented to be?—That is a difficult question, rather, for me to answer, for I do not know how oppressive it is represented to be; but that it is a very severe duty there is no doubt whatever. It is a duty of very nearly 300 per cent., or perhaps 250 per cent. upon the cost of production of the article, but it is only levied on the frontier. When Lord Auckland came up to the Western Provinces, as he was in the habit of doing, to discuss with me all the operations I was engaged in, he spoke to me about this, and said that great complaints were made about the hardships inflicted upon the people as regarded the salt duty, especially the ill effect produced and the disrepute brought upon the Government by the palanquins of females, in which females are carried across the frontier, being searched for salt. I immediately asked his Lordship if he were prepared to give up the salt revenue, and that if he were, I would recommend the putting a tax of eight annas a maund upon it, and that then there would be no difficulty at all in levying it, but that if he chose to have a tax of two rupeees upon that which was only in value eight annas, it was impossible to avoid the utmost severity in enforcing it; that you would have men in large gangs from foreign territories endeavouring to break through, and that it was frequently necessary to resist them by force; that they will endeavour to break through to bring salt into our territory, and to store it there beyond the limit of the frontier line, so as to get it passed through beyond the boundary where it could not be

inquired into; and that with respect to the palanquins of females, I could only say, that if they were not to be searched, we should have more Lot's wives brought into the Western Provinces than you ever saw in any country; that every woman's palanquin would be filled with salt from the top to the bottom.

5655. Are you aware how much a labourer in India generally pays for salt for himself and his household per head?—No; I have seen many calculations, but I could not say of my own knowledge that I know accurately; it is something very much smaller than has been generally stated, but I do not know what it is. In "The Friend of India" those statistics are very frequently stated.

5656. You are not aware how many days' labour it amounts to?—No, because those are two unknown quantities; there is no such thing as a known amount of a day's wages there. You cannot say as you do here, that a man gets 10*s.* a week; he gets grain and he gets a cloth both at a certain time of the year, and he gets the right of feeding his cow upon the common.

5657. Cannot you strike an average?—I do not think I could, I think I should only mislead the Committee.

5658. You are aware that there have been great reductions in the salt duty of late years, that there has been so much Liverpool salt imported that it has quite superseded the Government salt?—I am aware of it.

5659. *Chairman.*] Supposing the salt tax were done away with, and the same revenue were required to be made up in some other way, is there any tax that you can suggest that might be substituted for it, that would be less obnoxious?—I do not know of any increased tax that could be put upon Indian produce that would not increase the annoyances to which they would be subjected; we have to deal with an unscrupulous people. The habits of the officers of Government for centuries have always been to plunder for themselves more than they collected for the Government, and that was the reason why we got rid of all the town duties; the duties levied at the gates of towns and all internal transit duties, and all those things; because it was found that the people paid twice or three times as much as the Government got by them; therefore the whole of those have been given up altogether. We have nothing now but those great articles of taxation, the frontier duties and the land tax, and the opium. I consider the salt as one of the frontier duties.

5660. Mr. *Bankes.*] Was the salt tax an original tax which we found there?—Yes.

5661. Has it been raised in amount, or otherwise, by us?—That I cannot state, because I do not know what the old tax was. It is very difficult to answer a question respecting any Indian tax, because we have no accurate means of ascertaining what the amount was formerly.

5662. Sir *T. H. Maddock.*] Are you of opinion that it would be preferable to retain the salt tax, rather than abolishing it to increase the rent of the land?—Decidedly; it would be ruin to increase the rent of the land.

5663. A very intelligent witness has given it as his opinion that, contrasting the system of Revenue Settlement in the North-western Provinces with that prevailing in other quarters, in consequence of the small tenures prevailing in the North-western Provinces, that system is unfavourable to the development of national prosperity. In answer to Question 5420, Mr. Halliday says, "The system in the North-western Provinces is more generally approved, and has hitherto found more favour perhaps than any other system which we have adopted in any part of our territories. But, as I understand it, it is open to this great objection, that it is not compatible with an advance in civilisation. It can only be upheld by keeping the people in the same primitive state in which they are at present. I am speaking only from hearsay, but I am told that it is impossible to allow land to be used as a security for money, or to pass from hand to hand as it ought to pass, and must pass as the nation advances; because the moment that it is allowed in any village settlement in the North-western Provinces, the village settlement of necessity breaks down, and the whole system falls to the ground. If that be the case, the village system is incompatible with a state of improvement and advancement; so that, as far as I understand it, which is, however, only at second or third hand, not having seen it actually at work, the system which certainly has been considered the best has a very serious impediment to its continued good working lurking in its vitals." Can you give the Committee any explanation upon that subject?—All that has been done or intended to be done, by the stringent rules laid down by the North-western Set-

R. M. Bird, Esq.

2 June 1853.

tlement in that respect, is to prevent the officers of the Government from interfering and breaking up the community by their interruptive proceedings. It merely checks the officers of the Government; but so far from its having any tendency to check the sale of land, I consider that, by enabling every man to give a clear title to his land, it facilitates the sale of land to a degree which never existed before. The establishment of such a system of registry as to facilitate the giving a good title, and removing the obstacles to voluntary transfers of land, was one of my great objects.

5664. Are you aware whether at the former periods in India the advancement and civilisation of the country was much dependent upon the position of the kŏormee, the cultivating class, rather than upon the position which the military and Brahminical classes might be in, as well as the Mahomedan part of the population?—No, I am not; but the kŏormee is far from being the only cultivating class now; all the Rajpoots are cultivators; they all cultivate their own land.

5665. Cannot the civilisation and advancement of the nation proceed, even supposing that the cultivators are kept in the situation in which they must be according to the present tenure of land?—I suppose it may; my understanding of the real want of India at present, and that which keeps it back, is the want of employment except in agriculture. Our manufactures have all been superseded by the manufactures of Great Britain, and there is no outlet for the population except that which has now ceased, viz, in war, by entering into the armies on every side. The high-spirited Rajpoots used to go off from the village by tens and twenties, and join the Sikh armies and the Nepaul armies; they always found an outlet for their numerous families in foreign warfare; now that has ceased, and that appears to me to form the difficulty of India, that there has not been introduced any plan which can collect men and capital into masses.

5666. Do you consider that, if a system of railways were completely established in India, it would be practicable to introduce manufactures into the populous part of the country that we are now considering, the North-western Provinces, and that they would work successfully there?—I do not see why it might not be done; I do not know any reason why manufactures should not be carried on there as well as in England or America, or among the continental nations; the people are perfectly equal to working them. It would require, in the first instance, a considerable amount of capital, and a degree of knowledge and experience which they do not possess; but if any English capitalists, and persons acquainted with the management and use of machinery, were to go forth there and set up any manufactures there of silk or cotton, I cannot see why they should not succeed. There is one thing to be considered, they are limited in one respect by the great want of fuel; that is a very important matter.

5667. If railways were established, that want would be very much removed; —Yes, that want would be in a great degree removed if there were a general system of railways; but I have always observed that manufactures are established where the fuel is found. In Staffordshire, for instance, the potteries are placed where coal is readily obtainable; the clay is brought from Dorsetshire and Wales. The bulky nature of cotton, and difficulty of bringing it from inland districts, and the injury it sustains in transit, may cause the establishment of the manufacture where the material is grown, and the transport of fuel. But it seems to me very questionable.

5668. Are you of opinion that in the North-western Provinces there is an absolute deficiency of accumulated capital in the hands of the natives?—No, there is a great deal of accumulated capital in the hands of the natives in many parts of the North-western Provinces; they speculate very largely in many articles. Mirzapore is a notoriously wealthy place, and so is Benares. And as to Agra, I never saw stronger symptoms of a wealthy thriving condition of a town than there are at Agra; but they do not apply their capital in any of those places to manufactures to any extent.

5669. What amount have you heard as being the supposed capital of some of the wealthy natives in the North-western Provinces?—I do not think I could mention any sum.

5670. Have you heard of the amount of four millions sterling?—I cannot say that I have; yet I would not say that I have not. Some of the Benares merchants were supposed to possess as much as that. Many of the old merchants of India have been able to pay off a crore of rupees immediately.

5671. You

5671. You have heard of the house of Mutty Rum?—Yes.

5672. And the house of the Sahs of Lucknow?—Yes.

5673. Mr. *Bankes.*] What is the nature of the trade from which they derive these large fortunes?—Formerly there was a great deal of lending money to the governments, and taking assignments of land in return; that, of course, is not in the British territory. But there are many houses still making large sums of money in that way in what are called the foreign territories; in the Nizam's and other territories. That is the chief great way in which money is made; by lending money at a high interest to the Government, and getting assignments of land in return. But at Agra, I think the trade has been in sugar, cotton, and drugs and metals, and a great variety of different articles.

5674. Then are those firms large holders of land?—Some of the banking firms, not in our territory, but out of it, are large holders of land. Some of those within our territory are considerable holders of lands from private individuals.

5675. Mr. *Newdegate.*] You were understood to state that in some places a kind of water rate was included in the collection of the revenue, to pay the expenditure upon the irrigation?—I said that we put a higher rate upon land that is watered, and that is included in the amount of the revenue; but where subsequently to fixing the Government demand of revenue a Government work of irrigation is introduced, there an additional rent would be laid on for the use of the water.

5676. Did you find that the people paid willingly an increase of revenue taxation if it were occasioned by expenditure for giving a supply of water?—Certainly, most cheerfully.

5677. Is it your opinion that the Government might encourage the outlay of private capital in works of irrigation by which the revenue might be benefited as well as the people?—That requires some explanation. The Government might, and undoubtedly willingly would, encourage the expenditure of private capital upon works of irrigation, if they could secure that those works would be carried on with sufficient science and skill and right management to do good and not mischief, by proper arrangements being made regarding them. If, therefore, an English Company, for instance, were to show itself, and to employ skilful engineers to conduct a canal in any part of the country, I am satisfied the Government would willingly permit and encourage that to be done. But I do not think they would allow the natives to run canals in every direction they pleased, without skill and without science, by which they might flood their neighbour's lands under the notion of improving their own.

5678. But you think that, if properly organised, such a system of investment of capital, under due restrictions and regulations, might be rendered profitable both to the country and to the revenue?—I think so.

5679. Mr. *Bankes.*] Are the wells of which you spoke private property?—They are all private property.

5680. Is there any great expense in sinking wells?—In those parts of the country where they are obliged to line the wells with brick, the expense is very considerable; but in many parts of the country they only sink a well in the dry season, and it falls in in the wet season, and they make another the next.

5681. Sir *T. H. Maddock.*] There is no want of iron in different parts of India?—No, there is abundance of very fine iron and very fine steel.

5682. Has any encouragement been given by the Government for the working of iron mines?—The iron mines are in the Himalayas. As far as I know, in the North-western territories iron is not worked anywhere except in the Himalayas. I do not know of any particular encouragement that is given to it; openings are to be seen on every side of you in those districts, and all the people are at work to produce the iron, for which there is a demand apparently.

5683. Is there not a district on the south of the Jumna and the Ganges which is full of iron?—Yes, all the way down to Beerbhoom; but that has not been investigated much yet; the latest geological investigations of that nature have been for the search of coal; it is difficult to do anything till you can find coal.

5684. Mr. *Spooner.*] You said that there was very fine steel in India, do they manufacture the steel?—Yes, it is very fine steel; they manufacture it into sword blades and other things.

R. M. Bird, Esq.

2 June 1853.

5685. Have they large manufactories for that purpose?—No; all the Indian manufactures are done by a man with a hammer.

5686. Do they work the steel with charcoal?—They work it principally with charcoal.

5687. Is there any export of steel from India?—There is an import of Indian steel into England. They have exported pig iron from Madras.

5688. Mr. *Hardinge.*] Besides the work of irrigation that you have mentioned, there are the East and West Jumna canals?—Yes, those are canals formed by the Government. As an illustration of the immense benefits of irrigation in India, I would take the canal on the right bank of the Jumna, which parts from it just at the foot of the hills, and runs into the desert. The country there is one waste of sand. Looking from the parapet of the Fort of Hissar, to the best of my recollection, except in the town and the fort itself, there was not one single tree in sight. The whole country round was a sea of sand, with no object to be perceived but a string of camels here and there wending their way across the desert. The blowing of the west wind across that desert has heaped vast quantities of that sand over the whole territory, nearly as far as the Jumna; but since the introduction of the canal, wherever the canal has gone, there has been a most abundant and excellent soil formed. It is supposed that various articles, vegetable, animal, and other matters, have continued imbedded in the sand for a series of years, and that the approach of water has brought them forth, so as to act as a kind of manure upon the vegetation, and the fertility is something wonderful. Drought is more frequent there than elsewhere, for the absence of all trees has diminished the quantity of rain which falls there; but the banks of that canal have been thriving in the most successful manner during the whole of that time, and have afforded a resource for those people who were driven out of their dried up possessions; they came and cultivated on the banks of the canal, and raised the finest crops there. There is one very singular circumstance which attended the opening of that canal. In the first instance it flowed only a certain distance, I think about a hundred miles, and then it was lost in the desert. The next year it flowed a few miles more, and the third year the people came to the collector and told him that they had got water in all their wells, and in successive years the length to which the canal has flowed has increased as the soil has become saturated with water, and it now passes through the district of Hansi, and goes on to some extent towards Hissar.

5689. Was it not apprehended that malaria would result from that?—Yes, and it was supposed that it did. I do not think the people found it on the banks, but the cantonment of Kurnaul was stated to have been made very unhealthy by the flow of the canal. But they said that there was periodical unhealthiness there before,

5690. But they infinitely prefer having abundance of water, even at the risk of disease?—Infinitely.

5691. Is there any want of irrigation in Lower Bengal?—I am not familiar with Lower Bengal, but I should think it not possible, for that whole country is a network of rivers; they have too much water there. The rice-swamps extend over whole tracts of country. One year I came, in the month of December, from Calcutta, across from Rajmahal to Goamalty, near the river of old Gowr, in a carriage, and in August of the same year I came across that same tract in a boat that drew about seven feet of water.

5692. Nearly the whole of that province is very richly cultivated?—It was always called the Paradise of Nations.

Lunæ, 6° die Junii, 1853.

MEMBERS PRESENT.

Mr. Baring.	Mr. Elliot.
Mr. Hardinge.	Sir George Grey.
Mr. Clive.	Mr. Hume.
Mr. Spooner.	Mr. Fitzgerald.
Mr. Ellice.	Mr. Alderman Thompson.
Sir T. H. Maddock.	Mr Bankes.
Sir Charles Wood.	Mr. Lowe.

THOMAS BARING, Esq., IN THE CHAIR.

Thomas Jacob Turner, Esq., called in; and Examined.

T. J. Turner, Esq. 6 June 1853.

5693. *Chairman.*] WILL you state at what time you were in India, and what situations you occupied there?—I went to India in 1817, and in the beginning of 1820 I went to the Upper Provinces, and remained there till I left India in February 1850. The situations I held were always in the Revenue Department. Latterly I was the senior member of the Sudder Board of Revenue.

5694. The information you are enabled to give to the Committee will apply chiefly to the North-Western Provinces?—That is the country to which my experience is limited personally.

5695. You succeeded Mr. Bird?—Yes, I was a colleague with him, and when he left office I became the senior member.

5696. Upon arriving in the North-Western Provinces, occupying that position, did you find the land revenue in a satisfactory state?—I had been connected with the land revenue previously to my entering the Board. It has been progressing favourably from the time that I first went to the Upper Provinces. The first steps towards improvement were taken by Mr. Holt Mackenzie, under Regulation VII. of 1822.

5697. Did you continue the same system which you found had been introduced by Mr. Bird, or did you introduce any alterations?—We went on entirely with that system, occasionally making a few alterations, where we found there was anything to correct.

5698. Did you find that that system was considered oppressive by the natives?—Far from it. There cannot be a doubt that that settlement operated as the greatest benefit to the people as well as to the Government.

5699. Did cultivation increase during the period you were there?—Wonderfully, from the time I first recollect those provinces. Immediately after the settlement, there was scarcely a bit of waste land to be seen anywhere that was fit for cultivation. The whole appearance of the country became greatly changed in a very few years after the introduction of the settlement.

5700. Do you consider that the population was in a state of great poverty in that country?—Certainly not.

5701. Was their social condition improving, or the contrary?—It was very greatly improved, indeed. There are two things which have done an immense deal of good in the North-Western Provinces; in the first place, the introduction of schools; and in the next place, the introduction of dispensaries, which are invaluable to the people, where they can get medical aid and attendance without any cost to themselves.

5702. What was the state of the means of communication between the period when you first went there and the time when you left; had the means of communication increased and improved or not?—Certainly they had; there never was at any time any difficulty about communication, because the country is a perfect level. It is free from swamps; there is no natural difficulty in the way;

T. J. Turner, Esq.

6 June 1853.

all that requires to be done is here and there to metal the lines of road; and where they can get stone to do that with it is done; but in some parts, of course, it is very difficult to do that; but the great trunk road from Calcutta to Delhi, and to Umballa, has been made at the expense of the Government.

5703. Do you consider that Government has supplied a sufficient portion of its revenue to the improvement of the means of communication and to public works?—I do not mean to say but that more might be done; but in the Upper Provinces it is wonderful what has been done, when we look at the numerous canals that have been opened, and at that very important work that is now going on, the Ganges Canal, which, I suppose, will be opened immediately. And bridges have been constructed at the expense of the Government in many parts of the provinces.

5704. You do not consider that the system on which the land revenue is levied in the North-Western Provinces is injurious to the advancement of the social condition of the people?—Most certainly not; far from it.

5705. Nor to the increase of cultivation there?—Cultivation has gone on increasing until there is scarcely room for it to increase more.

5706. Do you think that it affords any check to the production of cotton in the portions of the country in which cotton could be produced?—Certainly not.

5707. Is there any observation that you would wish to make to the Committee as to any improved system of land revenue, or are you of opinion that the system adopted in the North-Western Provinces could be advantageously applied to other parts of India?—The advantages of the system introduced into the North-Western Provinces is simply this, that it has obtained for the people an equitable assessment. It has secured the rights of the people as well as the rights of the Government by marking the boundaries of each estate separately, and by ascertaining and recording the rights of all the parties interested in the occupation of the lands. Therefore I should say that the same system is, generally speaking, applicable to other parts of India.

5708. Mr. *Ellice.*] What proportion do you suppose that the rent paid to the Government bears to the value of the gross produce of the land?—In the North-Western Provinces for a long time back we have gone entirely upon the rentals, and we have done our best to ascertain what is the gross rent of an estate. The regulation says that 20 per cent. of the annual profit shall be left to the proprietor, and then, over and above that, we always leave from 10 to 15 more for the expenses of collecting the revenue, and to meet bad seasons.

5709. Do you mean that 20 per cent. is allowed in your calculation to the superior of the land?—Yes; the regulation says that it shall not be less than 20 per cent.

5710. Sir *C. Wood.*] Is not the direction given to the parties who have to settle the rent, that the amount to be paid to the Government shall be two-thirds of the net rental?—No, there is no distinct order to that effect; we go by the regulation.

5711. Mr. *Ellice.*] How do you calculate the net rental?—In the first place, we have a survey of the whole of the land, and then we have an abstract, showing what quantity of land is held by each individual cultivator, and what is the rent he pays upon it. In that way we have before us the complete rental of the estate, so far as it chances to be occupied at the time of the survey.

5712. Is that rental the rental actually paid at the time of the survey, or is it an estimated rental?—It is what they themselves put upon record as that which they are accustomed to pay.

5713. That is the rental paid to the superior landlord?—To the superior landlord.

5714. Sir *T. H. Maddock.*] Is that rent ascertained from the village accounts, in which you place perfect confidence?—Certainly not from the village accounts only, or we might be misled.

5715. Sir *C. Wood.*] When did you leave the North-Western Provinces?—In February 1850.

5716. Are not you aware that it is a rule applicable to the North-Western Provinces, that the rent to be paid to the Government is two-thirds of the net produce after making due allowance for the expenses of cultivation?—I cannot tax my memory at the moment to say whether that is the rule, but the practice has had very much that effect. I go of course by what the regulation requires. Taking 100 rupees of rental, 20 rupees are taken out for the net profit of the zemindar

zemindar, and from 10 to 15 per cent. over and above that to meet the village expenses, and to meet any casual loss from bad seasons. That makes it about from 30 to 35 per cent. of the gross rent.

5717. Mr. *Ellice.*] Can you favour the Committee with an opinion what proportion the gross rent bears to the produce of the soil?—That would be quite impossible, because the soil varies so much in its productive power. An acre in one place will yield so much, and in another place it will yield a different quantity. We often tried to ascertain what the produce was, but we found that it involved us in so much difficulty and led to no practical result that we gave it up. I recollect Lord William Bentinck telling me that he never could ascertain satisfactorily to himself what proportion the rent in England bore to the gross produce.

5718. Does not the rent vary according to the nature and the productiveness of the soil?—The rent does of course.

5719. *Chairman.*] During the period that you had the direction of the revenue of the North-Western Provinces were there many arrears in the payment of the assessment?—None at all. Latterly they amounted to a mere fraction per cent.

5720. With regard to the mode of assessment, the system there was to assess for 30 years?—Yes.

5721. Could that system of making an assessment for a certain period of time and assessing by villages be introduced into other parts of India?—Undoubtedly, I should think it might, but where that kind of assessment does not obtain, I would not give very long leases at the commencement. The people themselves in a new undertaking like that would not like so long a lease until they become aware of its advantages to them.

5722. In Bengal it could not be done, the permanent settlement would prevent it?—Yes, the permanent settlement prevents it.

5723. But you think that in other parts of India it might be introduced with advantage?—I should think, wherever the ryotwaree settlement obtains, it might be introduced with very great advantage.

5724. Sir *C. Wood.*] How would you set about it?—Just in the same way as we did in the North-Western Provinces, by measuring the lands and ascertaining the comparative value, and then leasing the lands to the individual who has the best right to hold immediately from the Government.

5725. Is it not the case that in the ryotwaree system all the cultivators have an equal right to occupy the portion of ground which they have occupied for years?—Generally speaking, the right of occupancy is in all the ryots; but there are cases which are somewhat different. Some are mere tenants at will, going on from year to year; others cultivate at fixed rates, which rates cannot be altered during the term of the settlement.

5726. But in a village settlement upon the ryotwaree system, is there any other person who has a better right to occupy any portion of land than the man who has the actual occupation?—You cannot disturb the occupation of the old established ryots.

5727. Then how would you proceed in the case of a village settled upon the ryotwaree system, in which each ryot has the same right to occupy his portion of land, so long as he pays the rent, without being disturbed: would you reduce that settlement to a village settlement, as it is called?—The first thing that I should do would be to ascertain from the ryots themselves whom they would like to choose as their manager, as the party to manage on their part with the Government. Then they, having selected their own party, I should fix the revenue with that individual who engages with the Government on their behalf. After that, the next process would be to ascertain what were the rentals that were paid by the individual ryots, and to have those put upon record as well as the quantity of land held by each occupant, so that the lessee of the Government should not disturb those rights.

5728. Do you conceive that at present, in a village settled upon the ryotwaree system, the actual amount of land which each person is entitled to occupy is clearly defined?—Undoubtedly; but the system has this disadvantage, that none of the ryots have any capital of their own, generally speaking.

5729. In order to carry out your view would not the consent of each individual ryot in the village be necessary in order that they might concur in choosing one person to be put over them as lessee between them and the Crown?—I should not

T. J. Turner, Esq.

6 June 1853.

not think it necessary to have the consent of each individual person. In making the settlement with a whole village community, I should attend to the wishes of the majority of the people; I should think that quite sufficient; I should not attend to individual objections on the part of a small portion of them.

5730. The preliminary step is to obtain the concurrence of the great majority of the ryots, in a village settled upon the ryotwaree system, in order to the introduction of the mode now adopted in the North-Western Provinces of arranging with one or two persons on behalf of the whole?—Yes.

5731. *Chairman.*] Do you think that would be generally a popular change?—I think it would, for this reason, that one year with another, the ryots being mostly without capital, they break down every now and then from loss of cattle, or not being able to obtain seed, and from other causes; and the consequence is that their lands are thrown out of cultivation. Then so much of the ryotwaree settlement, or revenue demand, is omitted from the next year's rental, and there is no account taken of it again till the same land comes to be taken up; but if you let the whole village in one lease, then the lessee would have to make other arrangements to occupy the lands which had been thrown up during the past year, or to assist the distressed ryot to retain his land. This being the usual course.

5732. Sir *C. Wood.*] Are the persons to whom the land is let in the North-Western Provinces, generally persons of some capital?—Yes, always. They are the rightful occupants of the estate for which they engage; the village is their own property.

5733. The ryots under them have all well-defined rights of occupancy, in which they cannot be disturbed?—Yes, they cannot be disturbed in those rights.

5734. Can the leaseholder raise the rents of those ryots?—No, not of the old established ryots, but of those who hold only from year to year he can; or if any of the old ryots were to take up any lands not previously in their occupation he might put what rents he pleased upon those lands.

5735. *Chairman.*] What would be the result, in your opinion, of such a change from the ryotwaree system to the system adopted in the North-Western Provinces, as it regards the revenue derived by the Government; would it increase or diminish the revenue?—I should imagine that it must have the effect of protecting the Government revenue, and of rendering it more secure.

5736. Do you think it would produce an increase or not?—It would be more certain, but I do not think you would get much increase by it.

5737. Sir *C. Wood.*] Would not the first step be a reduction?—It would; because you have to make certain reductions to meet the profits of the lessee, and his expenses of cultivation; but you would do with a much smaller establishment on the part of the revenue officers.

5738. The system is, in fact, creating a middleman between the Government and the occupiers?—It is.

5739. Mr. *Clive.*] Would it not put the occupier of the land in a better position, by enabling him to pay the revenue direct to the Government?—Respectable landholders often make a request to the collector that they may be allowed to pay to him direct. They consider it a little kind of privilege; it is a matter that gives them a little self-importance; it is more for that reason than any other that they value it.

5740. Mr. *Elliot.*] Are there any pottahs given by the heads of the villages to the ryots?—No; that system is quite exploded. There is a record made of all tenures of land, and that record is altered from year to year, as any alterations in the occupancy of the lands take place.

5741. Then do you record every ryot's jumma?—Yes.

5742. And, consequently, the head of the village cannot extort more from the individual ryot than the amount which stands in those books?—No; nor can he take any of his fields away from him.

5743. Sir *T. H. Maddock.*] Have you found any disadvantages which have attended the system which has been introduced into the North-Western Provinces?—I know of many advantages, but I know of no disadvantages.

5744. Has the number of sales of estates been increased or diminished since this new settlement?—They have greatly decreased since the settlement.

5745. Do you recollect in what proportion?—I should not be able to state the proportion with any degree of exactness; but I would say that not more than one sale takes place now for 10 that used to take place.

5746. Do you think it was advantageous to the general prosperity of the country to break up those considerable talooks which formerly existed, containing sometimes two, three, or four hundred villages, held by one great proprietor, which constituted the persons holding them a superior class in the general society?—I consider, generally speaking, that it has been productive of great benefit to the individual owners of those estates that that talookdarry system has been broken up, for if the talookdar himself was a harsh kind of man, those people fared very ill indeed.

5747. Do you think it is conducive to the general prosperity of the country that that superior class of proprietors should be altogether extinguished?—I do not think you can say that those men have been extinguished by it, because those men are allowed 18 per cent. upon the Government rental of those estates which form their talook, and therefore, although their profits are not so great as they were when they held their estates of the Government, still there is a very considerable allowance left to them.

5748. Has not the breaking up of those talooks led to the destruction of a middle class, between the Government and the ryots, which it was formerly considered very desirable, and very conducive to the strength of the Government to maintain?—Under the former Governments, the native princes used to find it suit their convenience to appoint talookdars; for instance, here was a large community of Goojurs residing in one particular part of the country; then, by selecting the most influential man of that Goojur tribe, and making him responsible to the ruling Government of the day for the revenue of the estate, they got it a great deal better and cheaper for themselves than they could have done if they had made detailed settlements with the different village communities; and I believe that is what led principally to the formation of those talookdarries in former times.

5749. But as far as relates to the landed interests in the North-Western Provinces, is there now actually anybody between the cultivator of the soil and the Government?—Certainly; in every estate there is the zemindar.

5750. A small zemindar, who is a cultivator?—No; I look upon the zemindar as a person quite distinct from the cultivator. The cultivator is a person who merely holds at a rental the lands which he occupies. He has no right to alienate those lands, but so long as he likes to occupy them, he has the advantage of paying for them a fixed rental; but the zemindar is a person who can sell the whole of the zemindary property at any time he pleases.

5751. What do you suppose to be the average rental of each estate in the North-Western Provinces?—I should say the average rental in the North-Western Provinces is about 600 or 700 rupees a village.

5752. What proportion of that belongs to the headman, which you consider as his income?—As I mentioned before, he has 20 per cent. clear profit for himself left to him, according to the regulations.

5753. Twenty per cent. upon 600 rupees?—Yes; and independently of that, there were lands that were lying waste at the time of the settlement; he has the profit of all those; if he likes to bring them into cultivation, the profit is entirely his own.

5754. He is a man of an income of 100 or 150 rupees a year?—At least that; and he has other advantages. He has some lands which he cultivates himself.

5755. Between this class of persons, who have an income of 150 rupees a year, that is 10*l.* or 15*l.* a year, and the Government, there is no class whatever interposed?—None whatever; where they hold their leases direct from the Government.

5756. Do you think it is likely to be conducive to the permanent prosperity of the country that there should be such a very wide demarcation between the Government and the principal and most valuable portion of its subjects?—It is rather a difficult question to answer, how far it is well to blot out those men who held large properties before, because although you do something to maintain his position for him, and give him what is called the talookdarry allowance, still a great portion of the talookdar's influence is lost over the people.

5757. Has not the practical effect of that system in the last 15 years, been to blot out this particular class of persons possessing influence, and standing in a position between the occupiers of the land and the Government?—I think not; though by excluding him from the settlement and giving him merely a money allowance, you certainly have reduced his position, and I am afraid the Government

T. J. Turner, Esq.

6 June 1853.

latterly has not kept faith with these people, and that when the talookdar, who was in possession of the property at the time of the settlement dies, his heir does not always get the full amount of the talook allowance which was agreed to at the settlement; why that has been the case, I cannot pretend to say, but the revenue authorities have always protested against it, and recommended to the Government that the talook allowance which was assigned to the talookdar at the time of the settlement should be continued to his heirs and successors without alteration.

5758. Was it your opinion that it was politically expedient to destroy the influence of this class of persons?—In many cases it has been attended with very great advantage?—Many of those villagers who had as good rights as any other villagers, were excluded from the enjoyment of those rights, and by leasing their estates directly to them, instead of indirectly under the talookdar, they are benefited, and as they are only restored to the possession of their own rights, I do not see how they could have done otherwise under the existing settlement; Regulation VII. of 1822 was framed for that express purpose, that every individual rightful owner should, as far as possible, be put into quiet possession of his rights.

5759. Inasmuch as you have suppressed this important class of persons interested in the land, have you not departed from the practice which prevailed in that part of the Indian provinces at the time of our accession to the territory, and which has prevailed, as far as we know from the historical records, in all parts of India at all times?—We have certainly departed from that by doing so; but there is no reason to suppose that the former rulers of the country would not have done the same thing if they had found it to be to their advantage.

5760. Mr. *Hardinge.*] Is the rate of landed revenue now levied, more or less than the rate that was paid previously to the rule of the company?—I should say that we derive a larger revenue from the country that we hold than the former rulers did; but at the same time I should not say that that is accompanied by any oppression. The revenue that we do obtain is obtained probably more easily from the people than what the former Governments took, although it was less in amount.

5761. Is the assessment lighter?—The assessment is decidedly lighter.

5762. As to the condition of the ryots, do you consider that that is better than it was formerly?—Much better; their rights are so well secured now.

5763. As regards the comparative state of the ryots in our provinces and in the native states; how is that?—In the native states the ryot's rights are not secured to him in any way. He may be either better or worse off, just according to the caprice of the individual holder immediately above him; but I should say, speaking of them as a body, that the ryots in our provinces are much better off than those in the native states.

5764. Have you ever been in Oude?—Yes.

5765. What is the condition of the people there?—The condition of the people there is a very fluctuating one. In some places the people are tolerably well off; but at times there comes a sweeping calamity caused by some act of the Government, which ruins the whole estate the next year.

5766. Can a member of a village community in the North-Western Provinces sell his land to a stranger without the consent of the community?—Under the law, if a shareholder wishes to sell his individual share in a village which is held by a large community, he ought to offer to his own brethren the right of purchase in the first instance. The brethren are considered to have the right of pre-emption. If they decline buying it, then of course it is optional with him to sell it to whom he likes.

5767. Would not his selling it to a stranger occasion great inconvenience in the community?—It might very likely have that effect; but it is not a desirable tenure for a person to purchase, and therefore you will not find many purchasers for it.

5768. Sir *C. Wood.*] You are aware of the purport of the 52d section of the directions to the revenue officers of the North-Western Provinces?—Yes, I am perfectly aware that such an order was issued.

5769. Will you have the goodness to state the purport of that order as to the proportion of the net rent to be paid to the Government?—"It is desirable that the Government should not demand more than two-thirds of what may be expected to be the net produce to the proprietor during the period of settlement, leaving

leaving to the proprietor one-third as his profits and to cover the cost of collection. By 'net produce' is meant the surplus which the estate may yield after deducting expenses of cultivation."

5770. Are there any cases in which, under the village system, the lease is given to more than one individual?—Undoubtedly where there are many proprietors of the same estate the chances are that there may be three or four persons put forward to engage with the Government for the property.

5771. What is the greatest number of persons you have ever known included in a lease of a village under that settlement?—As a village is divided into five different putties, there will be one representative on the part of each of those putties; then again, under each putty there may be 20 or 50, or even 100 shareholders. This is only one particular tenure that I am speaking of.

5772. If under this system any one of those persons fails to pay the stipulated portion of rent, what happens?—Then the other brethren have an opportunity of taking this defaulting putty, on paying the balance, which they generally do. If they do not take it we then endeavour to bring in a farmer unconnected with that village; rather than a stranger should be brought in, they will almost always come forward and pay the money themselves; but if they do not we put in a stranger to farm that part of the estate which has not paid its revenue.

5773. Is the stranger so put in any party to the general lease?—No; he is quite a stranger to that.

5774. Is the settlement with him then the same settlement as with an individual ryot?—The settlement he obtains is for a certain term of years, sufficient to remunerate him for the balance which he pays for the privilege of coming in.

5775. Would not he stand in precisely the same situation as a ryot, under the system of the Bombay Government, with no lease?—No, he is quite distinct from a ryot; he supplies the place of the defaulting proprietor who is displaced. He may have possibly to cultivate a portion of the lands himself to which he succeeds; the rest would be cultivated by the occupying ryots, paying him a rent upon it.

5776. In that case is there not an end of the village settlement, that is to say, of the whole village being leased to one party, or one set of parties?—The village settlement is so far altered as affects the rights of that one individual defaulting proprietor, but no further.

5777. Sir *T. H. Maddock.*] Would not the name of this person, who is inserted in the place of the defaulting proprietor, be inserted in the village papers and accounts?—Yes.

5778. He would, in fact, take the place of the defaulter in his liabilities to the Government?—Yes, enjoying all his advantages, and coming under his liabilities.

5779. Sir *C. Wood.*] Is not the principle of joint liability put an end to by the introduction of that system of settlement?—No, I do not consider that it is so; because, in the first instance, you give the general brethren an opportunity of coming forward to pay the revenue that is in arrear from that individual defaulter. If they will not do that, of course you must collect the balance by some other means. The usual means taken to do so is that of letting it to a stranger.

5780. Does not the introduction of a stranger put an end to the joint liability for the village?—The estate under the original lease is in whole and in every part responsible to the Government for the revenue. So long as we collect the revenue from each party, we do not interfere with the whole; but if any part of it breaks down, and you cannot collect it, you must then make the whole estate responsible; but we do not call upon the responsibility of the whole estate so long as the responsibility of each separate part can be made sufficient.

5781. When a new party is introduced in the manner in which you have described, can you subsequently call upon the joint responsibility of the remainder of the lessees?—Certainly, because the stranger who is introduced stands precisely in the shoes of the individual who was displaced to make way for him. It does not at all alter the other responsibilities of the remaining part of the village.

5782. Does he take upon himself the portion of the joint responsibility that belonged to the person displaced?—Yes.

5783. Sir *T. H. Maddock.*] How many years were occupied in the formation of

T. J. Turner, Esq.

6 June 1853.

of the present thirty years' settlement in the North-Western Provinces?—We commenced in Mr. Holt Mackenzie's time, in 1823, but it went on very slowly; and when Lord William Bentinck found that the progress was not sufficiently great, then a more expeditious system, under Mr. Bird, was introduced, and that terminated about 10 years ago; that would make it about 20 years.

5784. A great part of the leases have already run from 10 to 20 years?—Yes, about 10 years.

5785. Supposing that before a large portion of these leases fall in the Dooab Canal is finished, so as to afford every possible advantage of irrigation, and supposing a system of railways to be completely introduced throughout the whole of that magnificent valley between the Ganges and the Jumna, what is your opinion of the ratio of increase which the revenue of the North-Western Provinces will yield when they come to be re-assessed?—I do not think that on those grounds it would admit of any enhancement.

5786. Would not the fertility of the lands be increased by the facilities of irrigation?—I spoke with reference to railways. If you speak with reference to canals, undoubtedly the advantage afforded by taking water will greatly increase the productive powers of the land; but then the system has always been to let the water out at so much a cubic foot; they pay for it in that way.

5787. But, independently of the toll paid for the water, will not the effect of the irrigation be the cultivation of a great deal of land with valuable crops, which now produces nothing but the lightest sort of grain, and pays very little revenue?—Undoubtedly it will have that effect.

5788. And therefore the village, under such circumstances, would be enabled to pay a greater amount of revenue?—I do not anticipate that there would be any greatly increased amount. Some trifling increase might be obtained, no doubt, in the course of time.

5789. Do not you imagine that the facilities for intercommunication, and for disposing of the produce of the soil, and for introducing the produce of other countries, which will follow the establishment of railways, will increase the general wealth, and the means of paying rent of all the people in that district?—Certainly, it is but fair to suppose that such would be the effect of it.

5790. Mr. *Clive*.] Would not the payment for the use of the water be a sufficient demand on the part of the Government, without an increased rental?—Speaking as a revenue officer, I think so.

5791. *Chairman*.] Is there sufficient capital for effecting improvements in the cultivation of land in the North-Western Provinces?—Yes, there is; it is customary for the Government at all times to advance money, for any improvements that the people like to undertake themselves, on loan.

5792. What rate of interest does the Government charge?—They charge no interest; they allow them to repay the money by convenient instalments, extending over a few years.

5793. What security do they take?—Their land; for instance, a zemindar wants to build half-a-dozen new wells in order to increase the irrigation of his property, and he comes to the collector, and requests that an advance of 1,200 rupees may be made him on the part of the Government, engaging on his part to pay it off in three years; it is always customary to agree to those applications, and to sanction them.

5794. Are those engagements generally held good by the borrowers of the money?—Always, most faithfully.

5795. Has private capital also been brought to bear upon those improvements in those provinces?—Yes; private capital is also brought to bear; but capitalists are glad to avail themselves of a loan of money from the Government.

5796. A capitalist would charge a very high rate of interest, while the Government charges nothing?—Yes; and capitalists themselves might like to employ their capital to greater advantage when they find that the Government will come forward and assist them.

5797. What was the rate of interest for money borrowed upon land when you were in the country?—It would vary very much according to circumstances; if a man is known to be a respectable man, and likely to fulfil his engagements, from 12 to 16 per cent. I dare say will always procure him money; if he was a man on whom much dependence could not be placed, it might be up to 20 per cent., or it might be up to any nominal sum; but that per-centage is taken by a native

native banker, not under the expectation of ever realizing it, but of making the most of it, getting as much out of him as he can. *T. J. Turner*, Esq.

6 June 1853.

5798. Do you wish to convey to the Committee the impression that there is no check to improvement or to increased cultivation from want of capital in that country?—Certainly not.

5799. With regard to the revenue raised by the salt duty, is that considered oppressive in the North-Western Provinces?—Certainly not. There is only one point probably on which the people feel a little sore; there are two kinds of salt; there is the alimentary salt which is used by all the people in their food, and there is another kind, a common refuse kind, which is called kharee; this is used for the cattle, and it very often happens that when this inferior kind of salt crosses any of the Customs lines, the Customs officers want to bring it under the tax, and very often the people are made to pay it; and that becomes a great hardship to the people.

5800. Do the revenue officers pay in the amount of the tax obtained from that salt to the Government revenue, or do they take it themselves?—It is brought into the exchequer.

5801. Is there no power of appeal in such cases?—I do not think the Government or the superior authorities always view those things with sufficient liberality. Probably they are inclined, in order to protect the revenue on salt, to make everything that comes under that name subject to the duty, although it is not so by the regulations.

5802. The regulations would exclude this coarse salt of which you speak from paying duty?—Decidedly; it is only the alimentary salt that by law is liable to the tax.

5803. Is the smuggling of salt very great?—Certainly not; but it of course depends altogether upon the efficiency of your establishments. If the Customs Department were to be neglected for a year or two, smuggling would soon increase to a great extent; but supposing that department is efficiently controlled, the smuggling is a mere nothing. Salt is a bulky article, and cannot be easily concealed.

5804. Do you consider that it would be a loss to the revenue to reduce the duty upon salt?—Most decidedly.

5805. Would not the consumption so increase as to enable the revenue to regain the loss?—I think not, because each individual only wants but a very small portion of salt. If salt were much cheaper than it is, each individual would not increase his consumption much; he might possibly give his cattle a little more than at present.

5806. Has it ever occurred to you whether, supposing that tax to be considered arbitrary and injudicious, there is any other tax that could replace it?—I know of none; I do not think there is any that could replace it.

5807. Is it not nearly the only tax put upon articles of consumption?—They are limited to very few indeed now; I do not exactly recollect what they are, but there are only two or three articles in the North-Western Provinces that are subject to Customs duties.

5808. Your impression is, that the salt tax is not much complained of in the North-Western Provinces?—It is not at all complained of; I never heard anything like a complaint made against it, except so far as I stated with regard to inferior salt. The people say that it amounts to a prohibition of that; that the way in which the Custom-house officers treat that inferior salt when it is brought in, almost deprives them of the use of it.

5809. With regard to the stamp tax, are there any great complaints of the stamp tax?—I know of none. Whether the suitors before the courts are in the habit of making complaints, I am not aware, but they have never reached me if they are made.

5810. Do you consider the population of the North-Western Provinces to be a highly taxed population?—Certainly not. I do not suppose that the North-Western Provinces were ever at any time in so favourable a condition as they are at the present moment.

5811. Taking their position not only with reference to what it was at former periods, but as compared with the population of other countries, should you say that they have the same social comforts that are found in other countries?—I think they have quite as large a share of the comforts of life as the lower orders

T. J. Turner, Esq.

6 June 1853.

in England, taking the labouring classes in England, and the labouring classes of India.

5812. Their occupations are not much interfered with?—Not in the slightest degree; a man may take his labour wherever he pleases; there is no restriction upon it.

5813. And their position is not going down in the world?—Certainly not; all the lower classes of people are, I think, increasing in prosperity under our rule; it is the higher classes who are not so well off; being deprived of Government situations, being naturally a thriftless set of people, and having no means of recruiting their property, they have fallen off in condition, decidedly; they are the only class of people that have fallen off under our rule.

5814. What condition do they fall into; what do they become?—When they fall into trouble and difficulty, the first thing is that they sell off their household property, and then their zemindaries go, and at last they become distressed for money.

5815. Do they then fall into the class of general labourers?—No, not quite so bad as that; but still they are no longer affluent; they are no longer well off; they are straitened in circumstances, but not so much as to be reduced to manual labour.

5816. How many hours a day must a man labour in that country to obtain a livelihood?—It depends upon what kind of employment it is; there are people employed in every walk of life; those who follow the plough are out during the early part of the day and in the evening; they do not generally carry it on through the heat of the day, except at particular seasons of the year.

5817. Can you give the Committee any idea of the number of hours upon the average that a man works at the plough?—It is very much as it is in England; if the land is just in a favourable state for ploughing they will work as long as their oxen are capable of toiling; if they think it necessary, even from morning till night; generally, a man can work as long as his oxen.

5818. A previous witness mentioned that it has been a cause of injury to the population of that country, that whilst the population has been increasing, other employment, besides agricultural, has diminished; that is to say, that their manufactures have been destroyed to a great extent, and that there is no other outlet for the population beyond agricultural labour, except by having recourse to the army. Does that appear to you to be the case?—In the North-Western Provinces there never were any manufactures, except that among many of the large Mahomedan populations they made very coarse cloths in small quantities. Of course, I do not speak of the large manufacturing towns of Benares or Dacca; but I mean, that taking the Upper Provinces generally, there were no manufactures to interfere with much in that part of the world.

5819. Mr. *Elliot.*] Is not a great cause of the decreasing wealth of the upper classes the Hindoo law, which subdivides the property upon each succession?—That was always the case. I am not aware that it affects their condition more now than it did at any previous time. There are plenty of employments open to the people. In the first place, there is the army, which takes up a great number of the people; then there are the different public departments of the State, the Revenue, the Police, and the Customs; there is scarcely any family of respectability that has not one or two of their sons engaged in some one of the departments of the State.

5820. Are those offices in the Upper Provinces filled by persons of good families?—The superior offices in those departments sometimes are.

5821. Did you find that any people of rank were willing to take that sort of situation under the Government?—I found some years ago that people of rank were very averse to take situations in the police department. When I was collector and magistrate of a district, I sent for one of the chief men in the district, and told him that I wanted his nephew to fill a police office; he excused himself to me in the first instance, by saying that he considered it derogatory to his family to hold a police situation; I said, "Why so?" he said, "Why, sir, if my son was to be a police officer, you would not receive him and give him a chair when he came into your presence, as you do now;" I said, "I beg your pardon, I certainly should as long as he behaved himself respectably; as a man of good family, I should make no difference whether he is a Government officer or not; of course he would receive a chair, and his becoming a public officer could make no difference. At last I induced him to give me the services of his nephew,

nephew, and I always found that by employing men of good family I was able to carry on the police duties of my district more to my satisfaction than I could with any other class of people.

5822. Still, is there not a prejudice against us among the higher class of families?—I am sorry to say that I am afraid they are not always treated with sufficient respect by the European officers.

5823. Sir *T. H. Maddock.*] Is there amongst the members of those families generally in India a feeling of disaffection towards the Government, which has reduced them to their present position?—Undoubtedly; at the same time, without any reason, as in the case of the late Nawab Zulf Kar Ali Khan, a man who received, I think, four lacs of rupees a year pension from the Government; yet that man was always plotting against the Government.

5824. But he was not one of the class of those decayed gentry who have fallen into distress in consequence of the system adopted by the British Government?—I know no instances in that class of people in which they may be said to be disaffected towards the Government; because they do not blame the Government for their position, but they blame themselves for their own extravagance.

5825. There is no open manifestation of disaffection?—None.

5826. But there must be some suppressed feeling of dissatisfaction with a Government which has produced such a state of things?—I dare say they might wish for better times; it is very natural to do so when people are distressed.

5827. Did not the Nawab of Rampore hold for some time a situation under you as a deputy collector?—He did.

5828. Do you know many persons who belong to families of high rank in the North-Western Provinces so employed?—Yes; I employed men of good family whenever I could.

5829. And you obtained from them as zealous and efficient service as from persons of ordinary rank in life?—I consider better; I always made it a point, so far as I could, to pick out men of good family to put into Government situations, and I never saw any reason to regret having done so, but the contrary. In my opinion, they served the Government better than any other class of people.

5830. Is there a general desire on the part of the British functionaries in the North-Western Provinces to follow your example of giving employment to this class of people?—I do not think so much as might be done.

5831. Mr. *Hardinge.*] Is there any tax which you think might be substituted for the salt tax, and which would be less obnoxious to the people?—None whatever.

5832. Sir *T. H. Maddock.*] Is there any article of great consumption which, in your opinion, would bear a tax; such, for example, as sugar?—There is sugar; sugar would bear a tax undoubtedly. I am not quite sure whether it does bear a tax at the present moment. I have no papers to refer to, but I think not.

5833. Mr. *Hardinge.*] Do not the natives give salt to their oxen in large quantities?—Not in very large quantities. If they could get an inferior kind of salt, I suppose they would do so.

5834. Would they do so if they felt the price of salt to be so exceedingly dear?—I dare say that if salt became cheaper, they would give their cattle more salt than they do at present; but what they want is, to have a permanent supply of that inferior salt which is not dutiable salt.

5835. Mr. *Clive.*] Have the natives any way of purifying that inferior salt?—Yes, they have.

5836. Is not that possibly the reason why they desire so much to have it?—Yes, it may be so. It never can be made very pure, good salt; but still it is often a substitute for the other.

5837. Mr. *Fitzgerald.*] You said that there had been no complaint against the stamp laws; have you heard any complaints against the expenses of legal proceedings?—No, I have not; I was not in the way of hearing complaints of that description.

5838. Do you yourself approve of raising a tax upon the administration of justice by means of stamps?—They are a very litigious race of people; I consider that it is not an objectionable tax.

T. J. Turner, Esq.

6 June 1853.

5839. You think it tends to check litigation?—I think it may possibly induce them to consider before they enter upon a suit.

5840. Would not you consider that it would be a sufficient check upon undue litigation to make the unsuccessful party pay his adversary's expenses, as is the case in our courts here?—You would find, if the other mode was given up, that your revenue would suffer.

5841. Without now regarding the matter of revenue, but looking at it merely as a means of checking litigation, would not that be a sufficient check upon undue litigation?—I dare say it might be sufficient on that score.

5842. You agree in Bentham's opinion with respect to taxes on the administration of justice?—Of course they are objectionable.

5843. *Chairman.*] Do you think it would be desirable to substitute a tax upon sugar in lieu of the tax upon salt?—Certainly not; and it would not be nearly so productive.

5844. Would it be more popular?—Certainly not.

5845. Sir *C. Wood.*] Have they not a great objection in India to any new tax?—Very great indeed; a new tax has, once or twice, driven the people into revolt.

5846. Mr. *Elliot.*] Do not you think that the people would rather submit to an old tax, which was rather more oppressive, than to a new tax which was more favourable?—Decidedly they would rather have the old one.

Ralph Moore, Esq., called in; and Examined.

R. Moore, Esq.

5847. *Chairman.*] WILL you state to the Committee in what way you were employed in India, and for what period?—I first went to India in 1824; I went to join my friends, who were engaged in commerce. I have likewise, at different periods of my life, held lands immediately from the Government. Subsequently I came home, and studied for the medical profession. I am now, and have been for some years, a member of the Royal College of Surgeons of England. At the time we were engaged in war with the Sikhs, I volunteered for both campaigns; I held the medical charge of one of the largest districts in Bengal, Midnapore. I was also surgeon for a short time in the Marine Department of the service; and some years since, I was appointed by Sir Herbert Maddock, who was then Deputy Governor of Bengal, to the charge of a tributary chief, the Rajah of Cooch Behar. This was at first only a temporary employment. With him I went to Benares, and there, in the presence of his principal officers, the Rajah intimated his intention to leave his nephew and heir to my charge. He died at Benares, and then I was appointed physician and tutor to the present minor Rajah. I came home sick, upon leave of absence from the Regent for two years. I did not derive any pecuniary benefit from the Government. I held the Rajah responsible for my salary. Since my return, though I reported my intention of coming to this country to the Government of India a month before I embarked from Calcutta, my salary has been stopped. I appealed to the Court of Directors in vain. No objection has been made, nor is there an iota of charge against me, yet they have thought proper to stop my emoluments.

5848. When did you come back first; when did you come home to study your profession?—In 1842.

5849. And you went back to India when?—I went back to India again in the commencement of 1846, and remained till April 1851.

5850. What is the whole length of the time that you have been in India?—About 20 years. During that long period I had intercourse with every class of people, from the peer to the peasant. I was conversant with the languages of the country. In fact, I have lived where a white man has rarely come. I was the only European in Cooch Behar.

5851. Have you directed your attention to the particular subject now under the consideration of the Committee, the question of revenue?—I have, having held lands from the Government for some years. I was offered a recommendation by the late Deputy Surveyor-General of Bengal, Major Robert Wroughton (to whom the success of the settlement of the North-Western Provinces was in a great measure due) to Mr. R. M. Bird, who had the control of that undertaking, which I declined.

5852. Will

5852. Will you state what the result of your observation has been as to the policy of continuing the land revenue upon its present system in that part of the country in which you were resident?—Prior to the settlement the leases were short, hence the lands were not nearly so valuable as they are at present. When the settlement took place the value of landed property went up considerably.

5853. Of what part of India are you now speaking?—Of the country lying between the Ganges and the Jumna. I think that the settlement of the North-Western Provinces is the greatest work that has ever been carried out by our Government in India. There were some defects in it, the principal of which I can point out. When the work was commenced each surveying party measured about 1,200 or 1,300 square miles very accurately. Subsequently a much larger area was required from each party. At this time I think Mr. Bird's health began to fail, and he wished to come home. There was still a great deal to be done, and every man who knew what a theodolite was was pressed into the service; and many of those settlements have in consequence since broken down. But on the whole, it was a very great improvement indeed, and has done immense good, with perhaps one exception, the breaking down of the higher class of people, for it certainly had a depressing effect upon them.

5854. But to other classes you do not think the settlement has been injurious?—I think that it has had a beneficial effect upon other classes.

5855. Is it considered by the inhabitants, in its present system, oppressive?—I think not.

5856. Upon that subject have you any improvement to suggest?—I think that attention should be given to works of irrigation. What the last witness has said is very true; that advances are made to the landholders, for the purpose of constructing wells. But I think there is one work that might be carried out in the Dooab, which would be a great improvement to the country, and would cost very little. There is a river that takes its rise in the lower range of hills and runs into the Ganges, just above the ancient city of Kanouje. I think that that might not only be made navigable, but that it might be made to serve the purposes of irrigation. In fact, at present, the natives of several villages on its banks are in the habit, in the dry season, of assembling together and forming temporary dams across it, for the purpose of irrigating their villages.

5857. What is the name of the river?—It is the Kalindereé. It joins the Ganges on the right bank.

5858. Would the benefit from that improvement be very considerable to a large tract of country?—Very considerable indeed; it would not only enable the ryots to irrigate the land, but to convey their bulky produce to market. I was in that part of the country during the whole of the famine in 1837 and 1838, and then I witnessed the dire effects of not being able to get the food from one part of the country to another.

5859. Have you directed your attention to the subject of a prospective increase in the production of cotton in India?—Cotton used to be very considerably cultivated in that part of the country; we used to deal in it. In many parts, the cotton crop pays the entire revenue of the land. In a conversation I had some time ago with Dr. Royle, at the India House, upon this question, I mentioned to him that I had proposed a plan of irrigation to the Court of Directors, for which I received their thanks through their secretary. He was of opinion that if artifical irrigation could be applied to cotton when our rains cease, which they do very suddenly, being close to that immense range of mountains (the Himalayas), the cotton cultivation might be very greatly improved. When an American cotton planter saw our cotton luxuriating in the finest soil and climate, he thought nothing could be better; but the rains suddenly cease and the plant collapses. You must have something to supply the want of rain. I think irrigation would in a great measure do it. I may state, the cotton produced in some parts of the North-Western Provinces is not only very silky, but it is of very good staple. I do not think the cotton you got from America 30 years ago was better, at least so Mr. Chapman says, and he is authority.

5860. Has American seed been tried in that portion of the land that is irrigated?—It was tried in Bundelcund, but I do not think those who had charge of the experiment were proper men to carry it out. If you want to make any improvements in India, you must respect the prejudices and feelings of the natives. You must speak their language. A man coming fresh from another

R. Moore, Esq.

6 June 1853.

country, and wanting to carry out his own views, will not succeed in doing it. You must never be violent with a native, for he takes alarm at once. I do not think the natives are more prejudiced than other people, but they are as capable of forming correct opinions as we are.

5861. Are you able to give an opinion as to the relative cost of American and of Indian cotton; could cotton grown in the North-Western Provinces be landed at Liverpool so as to compete with cotton grown in the United States?—I am hardly competent to state that, but I think if we had improved communications we might be able to compete with America. But everything almost in India depends upon having proper European superintendence; for instance, in the case of indigo made by the natives, the natives will not take the same trouble and pains in working for a native that they will for a European, who works indeed himself; the value of indigo manufactured by a native is always from 35 to 40 per cent. less than that of Indigo made by a European; the value of their saltpetre is considerably less; the value of their silk is considerably less; in fact everything that is superintended or controlled, or looked after by a European, is much increased in value. I am speaking of articles that come to England, not of articles of manufacture used among the people themselves. The last witness I think forgot to state that we have considerable manufactures in the North-Western Provinces. The beautiful silks of Benares every Honourable Member must have seen at the Exhibition; look at the embroidery of Delhi; look at the leather manufactures of Cawnpore; the furniture of Bareilly; the carpets of Mirzapore; the cutlery and swords of Agra; glass even is manufactured in those provinces; it is not of the same beautiful quality you have here, but it is manufactured, and might be improved.

5862. What do you suppose is the reason why the cultivation succeeds under the supervision of Europeans, when it does not under the supervision of the natives?—The higher classes of natives are not so industrious as Europeans; a superior native will not work so hard for money as an Englishman, not even in that climate.

5863. Does that apply to the cultivation of land as well as to other employments?—Decidedly.

5864. When you were resident there, did the growth of cotton pay better than the growth of other produce?—It did at one time when there was a very considerable trade with China; but there was a good deal of difficulty in sending it down. There were two modes of sending it down; one in what is termed loose bales, and then there was a great deal lost; it was dirtied, and a great deal of it abstracted; another mode was termed half-screwed bales; I think that paid well when there was a good trade with China. The natives send considerable quantities of it down now in loose bales; the trade at present is almost entirely in their hands.

5865. You mean that it paid when there were high prices in China?—Yes. Formerly there was a large trade carried on with this country; Mr. Turnbull of Mirzapore traded very extensively, I should think to the extent of not less than two or three hundred thousand pounds a year.

5866. Why was that given up?—The American cotton, I suppose, beat ours out of the market.

5867. Sir *T. H. Maddock.*] Mr. Turnbull's export was principally to China, was it not?—A great deal to this country; he lost his money by the failure of the market here.

5868. He traded also in lac dye and indigo?—He did. The best lac dye in India is produced at Mirzapore; it is a very valuable dye; it supplies in a great measure the cochineal.

5869. Sir *C. Wood.*] Do not the natives of India grow cotton themselves pretty well?—Yes, they grow cotton themselves pretty well; but it is sown in the rains, and left very much to the mercy of the weather; they do not take much pains with the cotton crop; they do not take nearly so much pains with their cotton as they do with the cultivation of their wheat. The cotton belongs to the spring, and the wheat to the winter harvest.

5870. I understood your evidence to apply to the cultivation of cotton in the Bundelcund?—Yes; in the Dooab.

5871. Mr. *Elliot.*] Do not they in fact make a more certain profit, upon the average of years, by the cultivation of other things than by cotton?—The ryots are necessitous people, generally speaking, and consequently they look for something

something that may be eaten. To get food at once is their principal aim and object.

5872. Sir *C. Wood.*] Are there not portions of that district now irrigated?—There are. But in a conversation which I had with the chairman of the Court of Directors, I stated that the canals did not answer the purposes of irrigation generally.

5873. Can cotton be successfully grown in the portions of that district which are now irrigated?—Yes.

5874. Have they found it profitable to do so?—I think they have; but in some parts they cannot succeed, the water is so far from the surface. The cotton of that district was so good formerly, that the spinners of Manchester could not desire better of its kind. If it had not been for the duty England placed upon our cloths, I doubt whether Manchester would have beaten us. India was crushed in the first instance by a duty of 60 or 70 per cent. having being put upon the goods which she sent here; and that was the cause of the victory which the Manchester men gained over India, as much as anything else.

5875. Sir *T. H. Maddock.*] Is there any impediment to a gentleman like yourself settling in any part of India and carrying on cultivation or trade?—I was in India as a "covenanted free merchant"; there is no impediment now; there was during the last charter.

5876. There is no difficulty in carrying on any mercantile operation?—The difficulty is this: before I came home I was speaking to one of the most intelligent merchants in Calcutta with regard to this question, and his words were these: "We do not like to trust our capital out of the jurisdiction of the Supreme Court."

5877. Does that imply that there is a want of confidence in the administration of justice in the Mofussil courts?—It is the uncertainty of the law that is complained of.

5878. It is not from any feeling of distrust of the administration of justice on the part of the judges?—I think the system is considered faulty, more than the men engaged in it. A question was put to a former witness, Mr. Halliday, whether the natives generally have the same opinion of the Queen's judges as they have of the Company's judges. I do not think they have the same opinion of the Company's judges that they have of the Crown judges, simply from the fact that they see everything in the Queen's courts publicly and openly argued, and they know that no money can prevail there; whereas they have not that opinion of the Company's courts. Within my own knowledge, large sums of money are remitted by people in the country to their agents in Calcutta, thinking that money will help them in those courts. History only gives one instance of a corrupt King's judge since we have had India; that was the tool of Warren Hastings, Impey. Now there have been many cases of corruption among the Company's judges.

5879. Mr. *Mangles.*] What is the comparative number of the two?—The number of the Company's judges is considerable, certainly; but still there is only one single instance of a Crown judge in India having been accused of corruption.

5880. How do you reconcile your opinion as to the unwillingness of Englishmen to invest their money in the Company's territories with the fact of the enormous sums which Englishmen have invested in indigo factories throughout Bengal, Behar, and the North-Western Provinces?—The amount is exceedingly trifling compared with what it would be otherwise.

5881. Is it not a very large amount?—It is a considerable sum, but it would be very much more if the law were better defined.

5882. Is not that a sort of argument which it is very difficult to answer, because supposing the amount were ten times as large, you might easily say that it would be much larger under other circumstances; is it not the fact that a sum amounting to several millions is now invested in indigo factories throughout Bengal, Behar, and the North-Western Provinces?—It is because they are obliged to do it; but the moment a man can get quit of it, he never leaves a single sixpence in the country if he can avoid it.

5883. How are they obliged to do it?—They do it, because they are carrying on a profitable trade; but the very instant that they can get quit of it, they go away themselves, and take everything that they can out of the country.

5884. Is not that the case with every European in the Company's service; as soon

R. Moore, Esq.

6 June 1853.

soon as he has made a competency, does not he return to England?—He leaves his money in the Company's Funds. Before I left India, I could have got 12 per cent. for my money upon a land mortgage, but deemed it more prudent to take five per cent. from the Company.

5885. In what district?—In Bengal.

5886. Is it not the case at this moment that many Englishmen have very large sums invested upon mortgage of indigo factories in India?—Some have.

5887. Without any apprehension of losing their money?—I think the rates of money lent on mortgage would be much higher than the Company's rates. No man would lend his money upon a mortgage of an indigo factory unless he got much more than in the Company's funds.

5888. But not more than the usual private rate of interest of money in India?—Yes, I think it would be higher than that.

5889. Do not people get 12 per cent. for their money within the jurisdiction of the Queen's courts?—Not that I am aware.

5890. Mr. *Elliot.*] Are there not other causes of distrust, besides what you mentioned with respect to the courts in India. Are the agents that you are obliged to leave in charge of your money and your affairs always to be trusted?—I think now are there a great many men of high respectability who are left in charge of such things.

5891. But with the experience of past years of the houses of agency in Calcutta, and the occurrences which have taken place there, and the fortunes which have been lost through those houses, do not you think that some apprehension may exist in the minds of persons, that by leaving their property in charge of parties in India they may be liable to a repetition of similar losses?—I do not think that many persons leave their money there now since those dreadful visitations.

5892. I understand you to say that people will not leave their money in India, because they have not confidence in the courts; may not that want of confidence apply to the persons whom they would be obliged to employ in the way of agency, as well as to the courts?—No; I think that it is want of confidence in the law principally.

5893. You are aware that there never were people possessing a higher degree of respectability than the old firms in Calcutta, whom you may recollect in former days?—Yes, I do perfectly.

5894. But the result was the ruin of a great number of persons who trusted their money in their hands?—Yes; but they themselves were part and parcel of the speculation. They must have been convinced when they placed their money there upon high interest, that, as those gentlemen stated, they could not keep it in an iron box.

5895. Do not you think that those circumstances have created a feeling of distrust in the public mind with regard to leaving their money in the charge of persons in India?—There may be something in that; but I think it is the state of the law that is the chief cause.

5896. Sir *T. H. Maddock.*] Are the Committee to understand from a former reply that you gave, that a European gentleman is free to go and settle in any part of India, and to engage in agriculture, or manufacture, or trade, without any let or hindrance, and without asking the permission of any authority?—He is now of late years, since 1833.

5897. Mr. *Fitzgerald.*] You have spoken of the natives being in the habit of remitting large sums of money to their agents when engaged in litigation: have you ever heard what has become of those sums of money so remitted?—I cannot say what has become of them; it would be a very difficult thing to say that; I can only speak to the fact of their being remitted by the natives to their agents. Another thing is, that the native law officers of the courts are very badly paid; they live in a much greater style than their salaries can possibly cover. Few or none of them have any other means than what they receive from the State.

5898. Does the habit still continue to the present day amongst native suitors of remitting large sums of money to their agents, thinking it will advance their cause?—It does.

5899. Is the distrust you spoke of, distrust in the law as it exists, or in the capacity of the judges to administer the law?—I think it is in both.

5900. You have been asked about the indigo manufacturers in India investing their capital in their manufacture: I understand you to say, that as long as they

they continue to be manufacturers, and have their capital under their own control and direction, they let it remain there, but that when they cease to be manufacturers they will not leave it, but they sell it out?—Yes, they sell it out.

5901. Does that arise from distrust of the law?—I think so.

5902. And of the mode of enforcing their rights under the law?—I think so.

5903. *Chairman.*] With regard to the salt revenue, have you any observations to make upon that subject?—In the first place, the poorer people cannot get salt. Many people have supposed that diseases arise in consequence of the deficiency. They live on a vegetable diet altogether, and the cause of the cholera has been assigned by some to the want of salt. The people of India are essentially a sugar-eating people; the old man and the child are all fond of sugar. I think you might get a revenue much less onerous out of sugar than you are doing out of salt; the consumption of both is the same. It is supposed that each individual in India consumes 12 lbs. of salt annually, and the same quantity of sugar. Upon the export there is a duty now levied upon sugar when it passes the frontier.

5904. What duty would you put upon sugar per maund?—A halfpenny a pound. I have made a calculation. You might get nearly two millions and a half sterling. The entire revenue upon the salt is 2,700,000 *l.* By placing a halfpenny a pound upon sugar, you would get a revenue nearly equal to that derived from salt.

5905. How much would that be per maund?—It would be about 3 *s.* 6 *d.*

5906. How would you collect it?—You might collect it as you do the duty upon salt now. Any one may cultivate sugar; it is openly cultivated. The sugar is made, generally speaking, upon the spot where it is grown. A small native mill is set up, and it is made upon the very field where the cane is cultivated. I do not see that there would be much difficulty in collecting such a duty.

5907. You think there would be no difficulty in collecting it when the production of sugar is spread over a great portion of the country?—I have given a great deal of attention to it; I should think not.

5908. You think that the people of India would prefer to have a duty upon sugar rather than upon salt?—I think so. I think it would come upon a class better able to bear it than those who now pay the duty upon salt.

5909. Sir *T. H. Maddock.*] At what period of the manufacture, or of the wholesale or retail disposal of the sugar would you manage to levy the duty of one halfpenny per pound?—It might be done upon ascertaining the amount of the produce, when the manufacture was complete, or an acreage duty imposed.

5910. Then you would assess this duty upon the sugar before it left the place of its original growth and manufacture?—It might be done so; I do not pretend to say how it should be done; I only just point out the article as one from which a revenue might be derived.

5911. Mr. *Elliot.*] Is not the land upon which the sugar is grown already assessed?—Of course it is.

5912. The sugar is assessed through the land assessment?—In that light it is, certainly.

5913. Then there is no coincidence at all in that respect between salt and sugar, because there is no assessment upon the salt in the earth before it is taken out to be manufactured, but the sugar is assessed in the land upon which it is cultivated?—The land is assessed upon which the sugar is grown; but I only point out this article as one upon which the duty would be less burdensome to the people than salt.

5914. Mr. *Clive.*] Did I rightly understand you to say that, speaking professionally, you are of opinion that cholera may arise from want of salt?—I think that any disease might. In fact, if I remember correctly, there is an old Dutch law that sentences certain classes of criminals to be confined and to have no salt in their food. They think that any one would very soon perish that had no salt, and particularly where the food is vegetable.

5915. Are you of the same opinion?—I would hardly go so far as to say that; but that salt is of great importance in preventing disease I have no doubt.

5916. Mr. *Elliot.*] Can you give any other example, except in the case of spirits, the produce of grain, in which the ground is first assessed and then a

R. Moore, Esq.

6 June 1853.

separate tax is put upon the produce of food which comes from that ground?—No, I am not aware of any.

5917. Then this would be a new description of tax altogether?—Merely a substitution of sugar for salt. If the natives found it less injurious and less burdensome than the salt tax, I do not see that they would object to it.

5918. If a native is now taxed for the cultivation of his land to the full extent he is able to bear, surely it would be a hardship to put any further tax upon the produce of his land?—It would be in the place of the salt tax, which is generally considered very oppressive upon the lower classes of people. I merely point out the article as one which I think you could get a revenue from.

5919. Do not you think that the natives of India are particularly averse to any new tax?—I think everybody is.

5920. Are not the natives of India particularly so?—Not more so than other people, if it were properly explained to them that this would be not more burdensome than the other.

5921. Has not it been often attended with serious consequences when a new tax has been attempted to be imposed?—Yes; there are two or three instances upon record in which tumults have arisen from attempting to impose a new tax.

5922. *Chairman.*] Is there anything else connected with this subject that you wish to state to the Committee?—With respect to irrigation, I think that if more attention were paid to irrigation in the North-Western Provinces, the condition of the people would be very much benefited; in fact, it amounts to this; it is a question of life or death in many instances. The water is so far from the surface that the people cannot get it, and the consequence was, the famine in 1837 and 1838. At present, the water is conveyed down an inclined plane, dragged down by bullocks, by which process, to cover an acre with water one inch deep, costs about 6*s.* 3*d.*; it might be done with mechanical means, such as I see here constantly, for certainly one-half the cost. I suggested the other day to the Court of Directors to use the pump. There is not a single pump in any barrack or cantonment in India that I have ever seen. Even the introduction of the common pump would be a vast improvement in India.

5923. Mr. *Mangles.*] Is it not the case that in the North-Western Provinces very great expenditure has taken place, and that very great works of irrigation have been carried out, and are being carried out?—Very great; in 1837 and 1838 you saved great numbers of people from destruction. Food to the value of two millions sterling was saved by those canals; but canals can only supply a certain part of the country; what I wish to see is, an improved system of irrigation, so that every man may irrigate properly his land as he depends entirely upon it.

5924. Is not it very difficult for the Government to do much for a people who are so unwilling to do anything for themselves?—The State has always carried out every great improvement in India; the people are so poor that they cannot do it themselves.

5925. Even in Bengal, where the permanent settlement exists, and the zemindars have a large surplus revenue, have there been any great works of irrigation carried on by the zemindars?—Irrigation is not so much required in Bengal.

5926. But it is in Behar, which is also a permanently settled district, where the zemindars have a large surplus income; have they there expended much money in such works?—In Bengal and Behar the fact is, that Government do not get sufficient from the land. If the cultivators received more, that would not be an evil; but as it is, the Government do not get sufficient revenue out of the land, and the ryots are in an infinitely worse state than in the North-Western Provinces.

5927. Is not it very difficult, in a country where the people will do so little for themselves, even those that have got the means, for the Government to do much for them?—It is; but wherever the Government have done it it has yielded a good return. I know no instance where the Government has expended money upon irrigation which has not been amply repaid.

5928. Is it possible for the Government to do everything in every place at once?—They have taken a very long while to make the trial. The canals might have been carried out long ago, especially where the Government derive a very handsome revenue from them. I suppose the canals are paid for by this time.

5929. Have

5929. Have you seen the Ganges Canal?—I have not.

5930. Are you aware of the extent of the work?—From reading.

5931. Will not that afford means of irrigation to an enormous tract of country?—It will; it will be a great benefit. But there is an order that no irrigation from a canal is to go on within five miles of a military cantonment, or within two or three miles of a large native town, because, where the canals cut off entirely the drainage of the country, it has been supposed that disease has been produced. Now, that would give a large area that you could not irrigate from canals. To show how little has been done, a native author says, "Of all the English that have carried away princely fortunes from this country, not one of them has ever thought of showing his gratitude to it by sinking a well, digging a pond, planting a public grove, raising a caravanserai, or building a bridge," and, I may add, in any way leaving any lasting remembrance behind him.

5932. How many years is it since the work you have quoted from was written?—It is applicable to the present day. It was written in 1786.

5933. Mr. *Clive*.] Does not the Great Ganges Canal show something?—Yes; that has been made by the Government of the country; but the other canals were in existence before we had the Government.

Robert Wight, Esq., M.D., called in; and Examined.

5934. *Chairman*.] YOU were employed in experiments in India for the cultivation of American cotton?—I was superintendent of the Coimbatore experiments, from February 1842 until February 1853.

5935. An account of those has been published in the Report of the Committee which sat upon the cotton culture some years ago, in the evidence of Mr. Petrie, who acted with you?—Yes, who acted under me.

5936. Up to 1847?—Up to 1847. He was with me for five years.

5937. Without going through the evidence as to that former period, will you state to the Committee with what success those experiments have met since that period?—Subsequently to Mr. Petrie's leaving, the experiment was continued for about a year, or a year and a half, precisely in the position in which he left it. In June 1849 the Government of Madras discontinued the experiment, and directed the farms to be broken up, and the machinery and everything appertaining to be immediately disposed of otherwise. Before, however, that was fully carried out, a representation which I had forwarded to the Government was sent to the Court of Directors, and on the strength of my views, the orders of the Government were directed to be held in abeyance until at least a year or year and a half should elapse, to allow the commercial world to be made aware of the circumstance, and to give time to make arrangements for the disposal of the machinery appertaining to the farms. Under the previous orders the whole of the cotton crop at that time in progress had already been distributed among the ryots from whom the lands had been rented, but under the condition that they were to cultivate the crop to maturity, with an assurance that the Company would purchase all the cotton that should be produced from that crop. The result was, that that season we purchased I think about 100 bales of cotton. It was purchased of course as seed-cotton, and the outturn was about 100 bales of clean cotton, a quantity greatly in excess of any previous purchases. The subsequent year, the natives being exceedingly well satisfied with this result, continued to cultivate for themselves the next year, but still under the promise that they were to receive as high prices for their cotton as they had received in the previous one: and to the best of my recollection, we purchased 170 or 180 bales of cotton that second year. The last year, that before my leaving India, the same process continuing under the same agreement, the quantity was augmented to upwards of 300 bales; and at the time I left, I was told that the extent of the ground actually under cultivation with American cotton was such as should, in the average run of seasons, produce I think from 500 to 600 bales of cotton. It was not realized of course up to the time that I left; but such was the representation made to me by individuals who were engaged in it themselves, and who had been making inquiry as to the extent of ground sown with American cotton seed. I, myself, had distributed probably 20,000 lbs. of seed amongst applicants requiring it for the purpose of cultivation.

5938. What induced the Government of India to discontinue the experiment

R. *Wight*, Esq., M.D.

6 June 1853.

of growing cotton?—The conviction that all had been done that was requisite; that their views had been completely carried out as far as proving to the natives that the cultivation of the exotic cotton was a perfectly feasible and profitable occupation of capital in India.

5939. With the long experience which you have had, do you think that it is more profitable for the natives to grow American cotton than native cotton?—Decidedly more profitable. The cost of cultivation is the same, but then the lands upon which the American cotton is most productive bear a lower assessment than those upon which the native cotton is most profitably cultivated, and the weight, acre for acre, is generally in excess, in the exotic, of what is produced on the best and most productive lands with native cotton, and the article produced fetches from 20 to 25 per cent. higher prices.

5940. Are there any measures, in your opinion, necessary to increase the production of American cotton, and if so, will you state what those measures are?—I should say simply an agency established upon the spot ready to purchase all that is offered.

5941. Might not that agency be undertaken by a private merchant having sufficient capital?—Yes, but the private merchant has not the requisite capital, and if he had, he would probably hesitate incurring the risk of investing the whole of his commercial capital on a single very fluctuating article of commerce. In India, I believe, it is usual for merchants to direct their capital into as many channels as they can, in the expectation that should one fail, another may succeed. But supposing a merchant starting with a capital of, say 10,000 rupees, intending to confine his transactions to cotton alone; his first object, I presume, would be to commence his purchases when prices in this country were high, and when he thought he could safely venture to pay liberal prices to the grower. The period which must elapse between the purchase in India and the sale in England is so considerable (rarely under from six to eight months) that the prices may, in the interval, have changed so much, that what promised to prove a lucrative speculation has become a very losing one. In such a case his future operations would be crippled for want of funds, and probably his energies damped by disappointment and loss. In the case of a joint stock company such a result is less likely to follow a first loss, for, each shareholder being but slightly affected, is less likely to be discouraged from trying his luck a second time. What I mean, therefore, by an agency, is simply the formation of such a company. The very existence of Manchester as a great and wealthy manufacturing community rests on its supply of the raw material being large and steady. This, in the ordinary course of events, can scarcely be calculated on while nearly wholly drawn from one country. The great fluctuations in the price of cotton proves this. It hence becomes the bounden duty of the manufacturers to guard both themselves and the millions dependent on the cotton trade against such a contingency by drawing their supplies, at almost any cost, from every accessible source, but more especially from India, the country which, next to America, can furnish the largest amount, and generally at prices even lower than America; capital and enterprise only being wanting to enable her to augment almost indefinitely the quantity produced. To provide the capital required to initiate effective measures, a joint stock fund might be formed by a few of the great manufacturers, men whose transactions are on so great a scale that their weekly accounts are reckoned not by tens but by thousands of pounds, contributing each 500 *l.* or 1,000 *l.*, sums which, even if lost, would hardly be missed, but which, if judiciously employed in the Indian cotton trade, would certainly return handsome profits. Provided with a fund of only 20,000 *l.*, an agency sufficiently extensive to include (at the outset) in its operations the three great cotton districts of Southern India; Coimbatore, Madura, and Tinnevelly, might be formed, and thence extended as opportunities offered. That sum, owing to the quick returns, would, I believe, be found to provide an annually increasing fund, and prove sufficient to maintain the number of agents required to purchase all the American cotton produced, for the first few years, in those extensive provinces. Thus encouraged, I am satisfied the exotic would speedily, to a very great extent, supersede the indigenous plant now that the ryots are becoming aware that its culture is as easy, its returns as certain, and its produce from 20 to 25 per cent. more valuable to the grower.

5942. But that agent would only buy when the prices in England either ensured a profit or gave a prospect of a profit?—He should, using his judgment as a merchant, buy in all states of the market, fairly taking the risk which attaches

to

to every mercantile speculation. Hitherto the Manchester people have objected to incurring risk, preferring to leave that to others; they, in the meanwhile, calling on the Government to help them. So many and loud, indeed, have been their appeals for Government aid, that they have literally placed themselves in the position of the man in the fable, whose cart had stuck in the mire. Let them put their own shoulders to the wheel, and all will go right. It is not enough on their side to say, "Send us cotton, and we shall buy it at the prices ruling in our markets;" they must themselves, at least as regards Indian-grown American cotton, give the trade its first impulse, by buying direct from the producer at such prices as will remunerate him, taking their chance of the home markets.

5943. There is nothing in the Government regulations or the Government police that prevents the establishment of such an agency?—Nothing whatever; on the contrary, the Government is anxious to give every assistance.

5944. There is no impediment thrown by the Government in the way of the production of cotton in the country?—None whatever; they are willing to assist and support it in every way.

5945. Is the want of means of communication a great impediment to bringing the cotton to the port of shipment?—Yes, that has been a very considerable impediment, but it is diminishing. When we first began to send cotton to Madras, the charge for a cart-load of cotton, which conveys 1,000 lbs., was 20 rupees from Coimbatore to Madras, and at that rate of course it could not in average seasons pay. When the Company sent orders to purchase cotton to be sent home, in order to ascertain experimentally the advantage or disadvantage of ginned or churka-cleaned cotton, I, to lessen that charge, sent it by Cochin. The first season I had to pay 7½ or 7¾ rupees for every cart going to Cariputnam, a cart-load being about 900 lbs. At the time that that was being done, it was represented that the badness of the roads was a very great impediment, and added considerably to the expense of sending. Measures were taken to remedy its defects; that part of the road which passed through the Rajah of Cochin's territory was first improved by the Rajah, and subsequently, the Company improved the road from Coimbatore to where it strikes into the Rajah's territory, and latterly, the cost per cart was reduced to six rupees, with the prospect of lowering it as the road improved. Up to the present time the road is still bad, for an immense traffic having been at once thrown upon it, cut it up faster than it could be kept in repair; but, in the course of a year or two, if carefully attended to, it will become an excellent and most valuable road. The improvement in the road will enable the exporter to diminish to some extent the cost of sending his cotton. But the diminished cost of carriage is a matter of secondary importance as compared with the saving of time, for at first it took 10, 15, or 20 days to take the cotton down to Cariputnam, whereas, latterly, they have taken it down there in about six or seven; eight days was considered a fair average for the carts to go from Coimbatore to Cariputnam in dry weather; there it is put on board boats, and arrives at Cochin in about another day.

5946. Is irrigation necessary for the cultivation of cotton in the district of which you are speaking?—We have not found it necessary; I have tried irrigation, but I hesitate giving an opinion upon the result, inasmuch as I do not think it got a fair trial; it requires to be more frequently repeated under different varieties of seasons. I had only two opportunities of trying it, and on neither of those occasions do I think it received fair play; in the first season we got the monsoon at an unusually early period; in the next the tanks ran dry, so that when most in want of it we had no water.

5947. Mr. *Elliot.*] Was the cotton much damaged in its way to the coast?—Not at all; because all our cotton, except one or two cart-loads, was half-pressed at Coimbatore; and this pressure, although not sufficient for the purposes of tonnage, was such that, on one occasion, the raft on which it was carried to Cochin was upset, and 10 or a dozen bales thrown into the water and sunk. The whole of it was finally recovered, and it was found that even the surface was not injured; all that was wanted was to put on a fresh packing.

5948. Were those bales transmitted by your own people, or by hired persons?—We transmitted them, but they were conveyed by hired carriages.

5949. Under the charge of a peon?—Under the charge of a peon. The agreement which I entered into with the proprietors of the screws at Cochin, was that I was to deposit the cotton at Cariputnam, and that they were to convey it thence to Cochin, to fully screw it and put it on board. After laying it down

R. Wight, Esq., M.D.

6 June 1853.

at Cariputnam I was to have no responsibility with regard to its further transmission and putting on board ship.

5950. That partial screwing beforehand would prevent the possibility of adulteration afterwards?—Yes, it also prevented the possibility of its being injured; I conceive it is impossible that it could be injured, as the result of those bales which were sunk in water for 24 hours proves.

5951. Do you think that any person having a proper agent on the spot, and taking those precautions, might be sure of having their cotton conveyed safely to the coast without adulteration or loss?—Decidedly.

5952. *Chairman.*] Can you give the Committee any estimate as to what price at Liverpool would pay the grower in Coimbatore for the production of this American kind of cotton, to give him a profit?—If this cotton sold for 4*d.* a pound in Liverpool, it would barely leave him a profit. The rate at which the growers were selling it when I left India, would admit of its being sold at that price.

5953. My question is not the price at which the grower is selling, but what price would renumerate the grower, taking into consideration the land tax which he pays, and all the expenses of cultivation for growing this kind of cotton?—From 15 to 17 rupees the candy. I paid more, but that was to encourage and establish the cultivation of a new article. When I left Coimbatore it was selling for 16 rupees, and the grower was well satisfied with that price.

5954. How much is a candy?—Five hundred pounds avoirdupois is the weight of the Coimbatore candy. I was authorised by the Government to proclaim a remuneration equal to twenty rupees a candy as an inducement for them to take the cultivation in hand; being at the same time perfectly satisfied that at that high range it could never remunerate the merchant who embarked in it as a mercantile speculation. However, when the market ranged as high as 5*d.* or 5½*d.* a pound, it even at that rate gave a profit to the purchaser. When I came away I had much conversation with the natives, who had by this time taken in hand the cultivation upon a large scale, and who are perfectly certain of producing it. They told me that they were prepared to grow the new cotton, as far as their means and land extended, at 16 rupees a candy; that at 16 rupees a candy it allowed a profit of from two to three rupees an acre upon the cost and charges, and land assessment. At that price the purchaser can clean, bale, and lay the cotton down in Liverpool at about 4*d.* a pound.

5955. Can you tell the Committee with what kind of United States cotton that would rank; would it be equal to middling New Orleans, or to what kind of cotton would it be equal in value?—I think our "first sort" cotton was generally ranked as "fair" and "good fair."

5956. At present prices, it would appear as if that would leave a large profit?—It leaves a large profit at present prices. I observe, by the Liverpool papers to-day, that cotton under that denomination is fetching in Liverpool from 5*d.* to 5½*d.*

5957. How do you explain that there is not English enterprise and English capital in that country for the production of cotton?—I cannot tell. The Manchester people, who are the parties more particularly concerned, will not incur the risk; they wish to throw that upon other people's shoulders, who are not willing to incur it.

5958. Sir *T. H. Maddock.*] If you give 16 rupees a candy for the seed cotton, at what rate should you require to sell it in the Liverpool market to remunerate you?—At 4*d.* 4¼*d.*

5959. If you got 4*d.* that would afford a profit?—It would barely do so.

5960. What has been the average price of cotton in the Liverpool market since you first commenced to send the cotton home?—It has varied with the fluctuations of the American cotton; but ours has always borne nearly the same prices in Liverpool as American-grown cotton under the same denomination bore there.

5961. That is the denomination of good cotton?—Our better samples have generally passed as "good fair," and all others "fair," according to the quality. We, amongst ourselves, following the native mode of going to work, called it simply first and second sort. Our first sort has passed as "good fair" in the Liverpool market, and our second sort as something inferior to that.

5962. Is the extent of land on which this cotton can be cultivated very large?—I should say from a half to two-thirds of the whole peninsula.

5963. What is the description of land on which this cotton grows best?—Alluvial

Alluvial land. The largest crops that I have seen have been upon old paddy fields, grounds where, from the filling up or emptying of the tank, or from whatever other cause, the water having ceased to be supplied the land has become dry.

5964. When this experiment was first commenced, was there any prejudice on the part of the natives against entering into this new cultivation?—I believe there was. They would not take it up themselves; neither would they follow us.

5965. But that prejudice is now completely overcome?—It is. The impression that existed about Coimbatore was that they disliked it, and held back purposely, not that they had any doubt of the profitableness of engaging their capital in that kind of speculation, but they had some vague uncertain notion that the Company had some sinister object in view in asking them to do it; that Government wanted to raise the rent, or, they could not tell exactly what; but they were under the impression that there was something behind the scenes which they did not see; and therefore they held back, until they felt perfectly assured that there was nothing of the kind intended. They then took it up in earnest, and are now going on, quite satisfied that it is an infinitely more profitable article of cultivation than the native cotton.

5966. Does the ryotwaree system prevail in that district?—Yes, but I believe under some modified form; it is so far modified that when the ryot, or any person gets a grant of land, a *puttah*, as it is called there, that it is equivalent to conferring upon him a feu, which cannot be taken from him except by his own act—restoring the puttah. So long as he continues to pay his assessments it is his land, and he can grow what he pleases on it.

5967. Are there any wealthy merchants or bankers who advance large sums to the cultivators in seed, cattle, and other things?—I cannot say that there are. There are one or two men there that carry on extensive banking business; but those who are engaged in the cotton trade are all men of second-rate means, who, I believe go to the larger bankers to obtain funds, and who again transact business with the cotton-growers, a sort of middlemen.

5968. There would be no difficulty in any of the wealthy natives entering into this speculation, any more than there would be a difficulty in a joint-stock company at Manchester?—Not the least.

5969. All that is required is a certain command of capital?—A certain command of capital.

5670. Mr. Alderman *Thompson*.] What is the shipping port for the cotton district respecting which you have been speaking?—Cochin; but Ponany and Calicut are both equally available.

5971. Do the ships which load the cotton there come direct to the United Kingdom, or do they convey it in small vessels to Madras or Calcutta?—They come direct. The usual practice which we followed was to engage tonnage in Bombay; those vessels came and touched at Cochin, where there are very considerable facilities for loading; they took in their cargo there, and then went on direct to England.

5972. What is the distance between Cochin and the cotton district you have been describing?—From the town of Coimbatore to Cochin it is about 150 or 160 miles.

5973. How many days does it require, by the present mode of conveyance, to get cotton from the place of growth to the port of shipment?—From Coimbatore to Cochin is about nine or ten days.

5974. If it is nine or ten days' journey, it follows, of course, that the roads must be very bad?—They are a good deal broken up, but they are every year improving; being new, the extensive traffic upon them cuts them up very rapidly; and it requires some years before a road, by perpetual repairs, acquires the firmness and stability which is required to constitute it a good one.

5975. Does not the charge of conveying cotton to the port of shipment form a very considerable item in the cost of the article?—The charge for the conveyance of cotton is not so great as the loss by the loss of time. The time is of much more consequence than the price of conveyance; for when you come to consider that a cart carries easily 900 lbs., and costs six rupees (some were beginning to accept five and a half), the charge per pound is very small, almost inappreciable. But the saving of time, the difference of five or six days on so short distance, is a matter of great importance, especially on a line of coast where the ports close at so early a period of the season.

R. Wight, Esq., M.D.

6 June 1853.

5976. By whom is the expense of repairing the roads, and making new roads, defrayed?—By the Government.

5977. Have any measures been taken of late years by the Government to improve the roads?—Great measures have been taken for improving the roads, and four or five bridges have been built. Our greatest difficulty was the unbridged rivers which the road crossed. Some bridges had been built, and others were in the course of building, when I left India in February last.

5978. Then, in point of fact, the Indian Government are doing everything they can do to encourage the production of cotton in that particular district with which you are acquainted?—Unquestionably they are.

5979. I understood you to say that considerable facility would be given to the production of cotton, if there was an agency established in that district; cannot the owners of cotton get money advanced by the merchants in India upon the cotton before it is shipped to the United Kingdom?—I am not aware of any difficulty, but there is some risk. The merchant who purchases and embarks the cotton, can, I know, draw against his bill of lading.

5980. There is no agency established for the purchase of indigo at the place where indigo is produced; and that being so, what greater necessity can there exist for having an agency established in the country where cotton is produced? —It strikes me that it is not a parallel case, although it may appear to be so. There is a considerable difference in reality between the two. The indigo cultivation is almost entirely conducted by Europeans; it is conducted by men in connexion with large commercial houses. On the other hand, the cotton cultivation is entirely conducted by natives; those natives are men who live from hand to mouth.

5981. Sir *T. H. Maddock.*] Has the cotton experiment been tried in any part of Travancore?—I gave seed to several who asked for supplies to try it; but it has never been carried out systematically.

5982. Mr. *Hume.*] Can you supply the Committee with a statement of the prices at which the cottons to which you have referred can be shipped at Cochin for Liverpool?—The cotton purchased at 16 rupees the candy is cleaned and baled ready for transmission at about 3*d.* a pound; then a penny more conveys it to Liverpool.

5983. Is that price at all a steady market price upon which the producers of cotton can depend?—Yes; I think for the future it will be found one upon which they can generally depend. The fluctuations in the native cotton market are very great; I purchased a large quantity, when I first received the orders of Government upon the subject, at from 5½ to 5⅝ rupees; subsequently, it was selling at 7 and 7½, and even 8 rupees.

5984. Mr. *Mangles.*] Supposing there were for the next three years very large crops in America, and consequently very low prices in America, do you suppose that there would be in that case any effective demand for the cotton of India?—To this extent there would, that so long as American cotton does not sink below 4*d.* in Liverpool, then India can compete with the American growers.

5985. Is it not the fact that the merchants and manufacturers of this country do not, generally speaking, resort to India for cotton, except when there is a failure of the American crop, or high prices in America?—I believe that is the fact.

5986. Is it reasonable that they should expect to have a steady supply from India just when they want it, if they have not been resorting to that country for a supply for several years before?—Decidedly not; they have no right to expect to get a steady supply unless they will themselves encourage it, taking the average of seasons; and that is the objection which is always raised by the merchants in India. They say, "The Manchester people are willing enough to purchase our cotton when laid down in England, but they will not incur any risk themselves by occasionally purchasing in a dear market, and consuming the article in a cheaper one. We cannot afford to incur that risk; they can, and, for their own sakes, ought to do so."

Jovis, 9° *die Junii*, 1853.

MEMBERS PRESENT:

Mr. Baring.	Mr. Fitzgerald.
Mr. Mangles.	Mr. Hume.
Mr. Elliot.	Sir G. Grey.
Sir T. H. Maddock.	Sir J. W. Hogg.
Mr. R. H. Clive.	Mr. Ellice.
Mr. Spooner.	Sir C. Wood.
Mr. Labouchere.	Mr. Hardinge.
Mr. Milner Gibson.	

THOMAS BARING, Esq., IN THE CHAIR.

Ralph Moore, Esq., called in; and further Examined.

R. Moore, Esq.

9 June 1853.

5987. *Chairman.*] IS there any portion of your former evidence which you wish to explain?—I wish to reply to a question of Sir Herbert Maddock, which I had not an opportunity on the last occasion of replying to in full. The question asked me, by the Honourable Member was, No. 5875, "Is there any impediment to a gentleman like yourself settling in any part of India and carrying on cultivation or trade?" My answer was, "I was in India as a covenanted free merchant; there is no impediment now; there was then."

5988. What do you wish to correct or explain in that answer?—There is no impediment, at least no open impediment to a European settling in the country, though a former witness, Mr. Leith, alluded to an antagonism between the indigo planters and the civil servants, caused, as he thought, by the latter now enjoying trade which the former possessed; but an Englishman has no redress from the servants of the Company when he settles in the interior. I will cite cases on that subject if I may be allowed. In 1849, the district judge of Pornea gagged a European gentleman, Mr. Cruise, in open court. I knew this gentleman's family in Ireland, and I know he obtained no redress; nothing was done to the judge; he was allowed to come home to this country with his pension. Again, a short time since, it was reported from India that an indigo planter had been imprisoned by a magistrate of the name of Woodcock. The country prisons are not fit to confine natives in, not to say Europeans; however, the latter are rarely seen within their walls.

5989. Sir *G. Grey.*] When did those occurrences take place?—Within the last few years; the first occurrence took place, as I said before, in 1849; the other during the last year.

5990. *Chairman.*] Are you aware what the cause of the imprisonment was?—I am not aware what the cause of imprisonment was, but I am aware that the Governor-general, Lord Dalhousie, removed the magistrate from his appointment. There was another case to which I can refer, the case of Mr. Hay. There has been a most excellent pamphlet published by Mr. Prinsep, late of the Bengal civil service, in which he states that he wishes civil servants to be tried, not upon their covenant, but like every other European. Mr. Melvill quite agrees with me in opinion, that it would give very great satisfaction if this were carried out. We do not know, when a civil servant commits any offence, that he is subjected to any trial at all; in fact, you have it in evidence from one of themselves, that "a civil servant may be corrupt with impunity." No European likes to settle in the interior when the laws are so uncertain, and there is so little judicial responsibility.

5991. Mr. *Hume.*] What would you suggest in order to remove the complaints which you say exist, and to encourage the settlement of Europeans in the country?—A reform of the laws, and of the mode of administering them. When we consider the benefits already conferred upon the country by the industry,

R. Moore, Esq.

9 June 1853.

energy, and intelligence of indigo planters in creating a monopoly in the article of indigo, which has superseded that of the Dutch; any legislative improvement tending to encourage the residence of Europeans in the Mofussil may be regarded as an object of importance in a mercantile and financial point of view.

5992. State the particulars of the reform which you would introduce?—I would introduce the English law as far as it is practicable. That is what we want; we do not wish to be tried by one law and the natives by another. No Englishman has any objection, if the law is fair, to be subject to it; but the argument used hitherto has been, that as soon as Europeans are oppressed by the law, they will exert themselves to effect its reform.

5993. Sir *G. Grey.*] Do you mean that your remedy would be the introduction throughout India of the English law?—I would not say altogether the English law, but a modification of it suitable to the country, and by which men can have justice.

5994. Mr. *Hume.*] You mean to say that an English settler in any of the districts in the interior is not tried in that manner, and does not receive that protection which you think ought to be awarded to him?—That is my decided opinion.

5995. And you have offered one or two instances which you think support that view?—Yes; as far as my humble judgment goes.

5996. Does not the fact of Lord Dalhousie having removed one public officer show that in that case at any rate the Government were sufficiently attentive to the complaints?—Sometimes a man is immolated at the shrine of public opinion, but this is of very rare occurrence indeed.

5997. What means would you adopt to secure that confidence, and to give that protection which you think are requisite to induce Europeans to settle in the country?—I think if English barristers were introduced throughout the country, and the courts were conducted upon the principle of our County Courts, justice might be cheaply and efficiently dispensed. Englishmen would then settle in the interior just as readily as they do now under the jurisdiction of the Supreme Court.

5998. *Chairman.*] Do you think that that measure would be as satisfactory to the native population as it would be to the Europeans?—I think so.

5999. Though the English barrister of course must be ignorant of the language of the natives?—A year or two would enable an English barrister to acquire a competent knowledge of the language.

6000. Mr. *Ellis.*] Are the Committee to understand you to say that a civil servant is not subject to any law?—I think he is irresponsible to a very great extent.

6001. Do you mean to say that if a civil servant commits a crime he is not amenable to any law?—I do not think he is. The practice has been for one or two gentlemen of the same service to be deputed by the Government to try the case: the party is tried; he is suspended; but we do not know what he has done. He appeals to the Court of Directors, and if he has strong and powerful friends at home he is reinstated.

6002. You are now talking of misconduct committed as a public officer?—I am.

6003. I am speaking of a crime which a civilian may commit; if a civilian commits a crime is not he amenable to the same law as anybody else?—I do not think he is.

6004. Do you mean that if a civil servant were to commit a murder or a robbery, or any other crime of that kind, he would not be as amenable to the laws of the country as anybody else?—For those acts he certainly would.

6005. What you mean to say is this: that if he conducts himself in a manner which gives dissatisfaction to some person with whom he has to deal officially, there is no punishment for him except upon a reference to his superior officer?—There is no open court; the public know nothing of what he has been accused of, or anything else. In fact, you will find it so stated by a most distinguished officer, Mr. Prinsep, if you refer to page 29 of his pamphlet; he wishes this to be changed. That such a change would give great satisfaction to residents in India, both native and European, I am certain.

6006. When you say that a civil servant is not liable to any law, do you mean to say that he is not liable to be tried in a court of justice for malversation in his office,

office, or for misconduct as a public officer?—That is what I mean; he is tried by different laws to what the uncovenanted servants and others are.

6007. Is that what you mean by your expression?—I mean whenever he does anything wrong in his office the practice has been to send a commission into the interior to inquire into his conduct; there are instances where men have been found guilty by their peers; they have been suspended; and so frequently have they (on the case being referred home to the Court of Directors) been restored to the service, that we judge of a man's chance of escape or otherwise from the influence he may have in this country.

6008. Mr. *Hume.*] Do you complain that publicity is not given in cases where complaints are made and inquiries take place, and that you and the people of India have no means of knowing that any reversal of the sentence has been arrived at?—Yes.

6009. Then it is in the secrecy with which these matters are conducted that you think the principal evil lies?—Yes.

6010. Mr. *Mangles.*] Will you state an instance in which a civil servant has been committed in India, and suspended from the service, and the case having been sent home, the sentence has been reversed by the Court of Directors?—I will do so; I will not state names; but every one who has served in India, and the Honourable Member himself, must remember the case. The conduct of a certain individual had become notorious, and at last the Government were necessitated to take notice of it. Two gentlemen distinguished in the service, one since a member of Council, were sent up to try this man; he was suspended; he appealed to the Court of Directors; it so happened that this man's father was a dignitary of the Church, and could return the Member for the borough where his church was; a peremptory order came back to Lord William Bentinck; there were three persons present when the order arrived, the man himself, Mr. Packenham the secretary, and Lord William Bentinck. His Lordship said, "Here is a peremptory order to restore you to the service; I will not do so, and I will place such a minute on record that no other man succeeding me shall dare to do so."

6011. That case under Lord William Bentinck must have taken place before the last Charter?—It did.

6012. Did it take place when Lord William Bentinck was Governor-general, or when he was Governor of Madras?—When he was Governor-general. I can state a case which is within the period of the last Charter; a judge was tried; he was found incapable of serving on the judicial bench any longer. The consequence was that he was appointed to one of the most lucrative offices in the service.

6013. By the Court of Directors?—I do not know by whom.

6014. In what year was that?—I cannot exactly state the year, it was in the time of Lord Auckland.

6015. Mr. *Elliot.*] Was that gentleman removed from his office for anything disgraceful in his conduct, or merely from being inefficient as a judge?—I think it was more than inefficiency.

6016. Do you know the facts?—It is exceedingly difficult to arrive at anything like the truth under a despotic form of government; it is only from the prevailing report of the time that we can gain any information.

6017. This evidence which you are now giving us is from the current report of the time?—I had this from a gentleman in the civil service.

6018. *Chairman.*] In what Presidency did this last case occur?—In Bengal.

6019. Mr. *Elliot.*] Are you aware that where an accusation is brought against a civil servant, and where it is determined to appoint a commission to investigate the case, the first step which is taken is to suspend him from his office?—I am aware of it.

6020. Having been suspended from his office, he is removed from his station, where the inquiry takes place, and the inquiry generally takes place in his absence?—That is not always the case. There is a case going on at this present moment in which a judge is being tried on the Bengal side of India; he is being tried in the station where he has been judge for many years.

6021. He is not holding office?—No.

6022. Mr. *Hume.*] Will you state what you mean by his being tried; is he being tried in open court or by a commission?—It is by a commission, and not in open court.

R. Moore, Esq.

9 June 1853.

6023. Is the complaint you make that publicity is not given, and the public are not made acquainted with what passes in those cases of inquiry?—I beg to say it is not my individual complaint; it is the complaint of the community.

6024. *Chairman.*] Is there any other explanation which you wish to give?—With respect to the commercial character of the natives, they are very instrumental in the realisation of the revenue, and I wish to state one circumstance regarding them. They carry on large banking establishments in all parts of the country, and the trade and the collection of revenue of the country are very much facilitated by their means. There is a practice which they have which may convey, through my humble means, a lesson to this country. An Honourable Member stated the other day, the language in which their bills of exchange are generally drawn; they are drawn in a peculiar manner. Sometimes, in this country, a large sum is fraudulently substituted for a small one in bills of exchange; I have never seen a dishonoured bill of exchange in India, and they are remarkably rare. They are drawn thus:—"Please to pay *A. B.* or *C.* 100 *l.*, half the sum of which is 50 *l.*" If that form were adopted here, it would make the substitution of a large sum for a small one very difficult.

6025. Mr. *Hume.*] Have you had a great deal of intercourse with the natives?—Yes.

6026. What is your opinion of the natives, as to their capacity for business generally?—You would find very few men that would equal them, I imagine; I have seen as much of the native character as most living men.

6027. Taking them as commercial men, do you think they approximate in any degree to Europeans?—I do.

6028. Have you taken an opportunity of attending the courts of law where they sit as judges?—I have not had much opportunity of doing so.

6029. You are aware that they decide the greater portion of the suits in India?—I am.

6030. Have you heard many complaints against them of bribery, corruption, or improper proceedings?—On the contrary, I have heard many speak in their favour.

6031. Do you mean to say that you have not heard of perjury in the witnesses, and bribery in the judges, in the native courts of law?—I have heard of the perjury of witnesses, and I believe it to exist; I have heard of bribery in the case of some of the native judges, but I have no means of saying whether the charges were true or no.

6032. Would you place confidence in the proceedings and the judgment of a native moonsiff?—If he were better paid I should certainly place every confidence in him; at present, he is very badly paid.

6033. Do you consider that an improved amount of pay, commensurate with their station, would make them better judges, and more to be depended on?—Decidedly. With respect to the police, there are now 800,000 persons to one magistrate; and he has an area of 3,000 square miles. Now, if this area were divided into four or six circles, and a deputy magistrate were put in the centre of each of those circles, you would have justice brought to every man's door, and there would be a different state of affairs to that which exists now. There are many Europeans in the country acquainted with the language who would make very excellent deputy magistrates. There is another class of people to whom I would allude, that is the country-born population. They make most excellent servants. The Honourable Member, Mr. Mangles, may remember receiving a letter, when he was Secretary of Bengal, giving the case of one of those country-born judges, Mr. Ricketts, dying, and a great portion of the population of Gya, amounting to several thousands, followed his remains to the grave. The letter was written by Mr. Cuthbert, the district judge, and addressed to the Honourable Member.

6034. Sir *T. H. Maddock.*] Then it does appear that those people are occasionally employed?—Not so much as they ought to be; you would get rid of of a great evil by employing them; they would remain in the country, whereas an Englishman, as soon as he scrapes together a sufficient amount of money to reside here, leaves it.

6035. Mr. *Elliot.*] Has not it been the custom of the Government to employ many persons not in the covenanted service of the Company?—Very few.

6036. Has not the number increased considerably?—The number has somewhat increased, but there are very few still.

6037. Mr. *Hume.*] Is it your opinion, that not only the natives but the half-caste population should be and could be more usefully employed than they hitherto have been?—The country-born population certainly might be employed; they have made excellent soldiers, good judges, and now do work which the civil servants used to do before. They write most of the despatches which come home to the Court of Directors, and many of them are uncovenanted assistants in the principal offices in Calcutta at the present moment.

6038. Mr. *Elliot.*] Then there is no disinclination on the part of the Government to employ those persons?—Yes; if they employed those persons, the patronage of the Court of Directors would be thereby diminished.

6039. You said that many of the clerks in the office came from that range of society?—There are some few Europeans, but the greater proportion came from that class.

6040. Then there is no disinclination on the part of the Government to employ them?—They could not at the time get anybody else.

John Forbes Royle, Esq., M. D., called in; and Examined.

6041. *Chairman.*] AT what period were you in India, and what were your duties?—I was in the medical service of India, and in charge of one of the Company's Botanical Gardens in Saharunpore in the north-west of India.

6042. During what period?—From 1823 to 1832; about nine years I had charge of the garden, and was altogether 12 years in India.

6043. What is your position now?—I have an office in the India House. I am consulted on subjects connected with any experimental culture which is going on in India, and when any scientific opinions are required regarding the vegetable kingdom, and upon the products of India in general.

6044. Have you turned your attention to the question of the cultivation of cotton, and can you explain the complaints which are made as to the deficient supplies of cotton from India?—The question ought to be divided between Indian cotton and American cotton; as irregularity of demand for Indian, and general unsuitableness of climate for the American kind of cotton, impede supplies. India is capable of supplying a large quantity of Indian cotton, if the people here want it; but only particular districts produce cotton fit for the general purposes of the manufacture here.

6045. The Indian cotton is inferior in quality to American cotton?—It is shorter in the staple and very difficult for the spinners here to use; there is great waste in spinning it, and it is little employed except when American cotton is very dear; therefore the irregularity in the demand is the great reason why more Indian cotton does not come here.

6046. That irregularity of demand is a question of price in the consuming markets, is not it?—It is a question of price. But the spinners here will not use it when American cotton is moderate in price or cheap; they only use it when American cotton is dear; then they use Indian cotton to keep their manufactories employed, and for the purpose of mixing also with American cotton.

6047. In the manufacture of cotton there is greater waste produced by the use of Indian cotton?—Much greater waste.

6048. Does your experience justify you in saying that there is any mode of improving the quality of the cotton grown in India?—I think Indian cotton in particular districts is good enough for general purposes. For example, the districts of Broach and Surat produce good cotton, which can be used here, but I believe, taking the Broach district, nearly one-third of it is cultivated already with cotton. That is all that can be cultivated, because in the rotation of crops cotton only comes in every third year. Bengal cotton, people here will not use; that is the cotton which comes from the North-western Provinces; it is too short in staple. But the cotton of Kandeish, of the South Mahratta country, and of the south of India, as well as of Central India, is good enough for many purposes. I think, if the natives paid more attention to keep the cotton in a clean state, much more of it would be used. The ryots are very careless in the mode of picking it, and they afterwards allow dirt to mix with it; then others systematically adulterate it. All these things prevent the larger employment of Indian cotton. All the expenses have to be paid as much upon dirty as upon clean

J. F. Royle, Esq., M.D.

9 June 1853.

cotton. A manufacturer here gives a proportionately less price for what he knows is adulterated, and therefore there is less profit for all parties. This also, to a great extent, impedes the use of the cotton.

6049. Does that arise from the ignorance of the natives how to prepare the cotton, or does it arise from the price not being sufficiently remunerative to induce them to take the trouble which is required?—I think there are too many hands between the cultivator and the exporter from Bombay, which is the chief exporting place at present, and some make up their profits by adulteration whenever there is a fall in price. The adulteration of Broach cotton is quite a systematic business; exposing it to the dews at night; after they have taken the seed out, scattering it in again; and other means of adulteration are systematically practised, and are described by all the persons who have been on the spot.

6050. Does not the sample show the quality of the cotton, and regulate the price accordingly at Bombay?—I do not think it does; dirty cotton seems to be bought there as readily as clean, when orders come from this country.

6051. Would not there be a proportionately higher price given for a better quality?—People say that the price is not in proportion to the goodness; those who have taken the trouble say that the proportionate price of clean cotton does not pay for the extra trouble, but that even more profit is to be got from dirty than from clean cotton. One gentleman, Mr. Landon, has established himself in the Broach district for the purpose of doing away with these very evils; he has established a steam apparatus for cleansing cotton; he buys cotton from the cultivators, cleans it, and ships it in large quantities to European China, and I believe is doing remarkably well; he was over here during the Exhibition, made no complaint, but said that in a few more years he should make his fortune.

6052. Are there any measures which can be suggested to be taken by the Government of India, which would improve the cultivation of cotton there?—I think they should punish systematic adulteration, and the Government have attempted to do so in two or three instances. Lately complaints were made that upon the cotton in Dharwar, in the southern part of the Bombay Presidency, getting into repute, the natives began to adulterate, and sent cotton from the Madras Presidency into the Bombay district. One of the last communications I saw contained a request to the Madras Government to prevent that adulteration in the district belonging to that government.

6053. Has that been successful?—I have not heard whether it has been successful or not.

6054. Are there more establishments besides that of Mr. Landon, of which you spoke?—I think there are; Messrs. Stuart & Ritchie, I believe, have an establishment in Kandeish.

6055. To what extent is cotton cultivated in India for the use of the natives themselves?—It is very difficult to say, the quantity grown is very large; it occupies many parts of the country to the extent of one-third, or one-fourth, of the whole cultivation in patches in different places. They use it for all their home purposes; their families spin it; perhaps the cultivator himself weaves it; they wear it for all their ordinary dresses; they use it for padding their winter clothing; their substitutes for blankets, which are calico cloths or counterpanes, are padded with cotton. For tents, ropes, and other purposes a large portion of cotton is used in India. For the purpose of padding, of course dirty cotton serves as well as clean.

6056. What is the state of the cultivation of cotton in the different Presidencies and in the centre of India?—In the West of India the cultivation is very good. They adopt the drill husbandry on that side of India; they cultivate it by itself, not intermixed with other crops. The natives often collect it in a sufficiently clean state, but they sell it to middlemen, who are the great adulterators of cotton in India. In Central India it is also good. On the side of India which I am personally acquainted with the cotton cultivation is extremely careless; it is intermixed with other cultivation, and the cotton is allowed to hang till the leaves get withered and it drops on the ground, and in that way it gets mixed with dirt; that is in the North-western Provinces, and also in Bundelcund, and in Oude. On all that side of India the cultivation of cotton is very imperfect.

6057. Does the cultivation of the American plant pay better than that of the indigenous plant?—In a climate suitable to the plant; it is, however, more difficult to rear in India; the difficulty arising from the nature of the climate.

Experiments

Experiments have been made down at Dacca, where none of the difficulties ordinarily alleged against the cultivation exist; there they have the permanent settlement; they have rivers running close to the farms, and the people are very anxious to cultivate; because since they have lost the whole of their manufacture, which used to be exported to the extent of 12 lacs and upwards, they are very willing to cultivate anything which will succeed. An American planter was placed there for five years, but he failed entirely, from the nature of the climate; the climate at one time was too dry, at another time the crop was inundated, and almost always destroyed by insects, which are very injurious to American cotton.

J. F. Royle, Esq., M. D.

9 June 1853.

6058. Is irrigation applied much to the cultivation of cotton?—In India the general period of cultivation is during the rainy season in which you do not require irrigation; you have an abundant supply of moisture from the rains. The difficulty there is that immediately after the rains cease, that is, after three months' growth, you have a dry and clean climate succeeding a very moist and dull one. In the month of October, for instance, the plants which were previously doing well, wither, the leaves fall off, and as the Americans express it, they have to go through the whole figure again; that is, they produce new leaves and new flowers, and some cotton after that. I have here a diagram (*producing the same*) I beg to produce as showing the great difference of climate in the different seasons of India.

6059. It is the difference of climate which prevents the quality of American cotton being so good in India as in America?—It prevents the cultivation of American cotton over a great part of India.

6060. And irrigation would not produce the same effect in India as it does in Egypt?—You have here an intensely moist climate during the rainy season; you have a great deal of rain for three months, and during that season you want rather to reduce the moisture than to add to it. At the conclusion of the rainy season, you might, I think, sometimes save the crop by irrigating.

6061. Is there any information which you can give to the Committee as to the nature of the experiments which have been made relative to the growth of cotton in India?—I think the experiments failed in Bengal itself from the excessive moisture. In the north-west four American planters had four farms, but failed from the excessive drought. One removed from these to Gorruckpore; he complained of the uncertainty of the climate, and of the destruction by insects. One planter was established in Dacca for a considerable time. The same person has now gone to Scinde. The cultivation in Scinde, I think, is more likely to be benefited by irrigation than other parts of India, because there there is a climate which is free from these alternations of dryness and moisture. One of the only two places where American cotton is doing well is Coimbatore, which Dr. Wight is well acquainted with; and the other is the district of Dharwar, the southward part of the Bombay Presidency. The cultivation of American cotton has gone on continuously there since the first experiment, and it now occupies about 50,000 acres. I have before me a despatch written at the end of November 1851, giving a report of the cultivation up to that time, the quantity of American cotton which has been grown, and the number of saw gins which were in use by the natives, and belonging to themselves. The experiment consisted of two parts; one was to grow the plant, and the other to clean the cotton; when the American saw gins were sent out, they were found to be too large. The natives did not like such large instruments, and small ones were made to suit their tastes by the Government engineer. A number of these have been sold, I think, to the extent of 170, to individual growers of cotton in the district. Mr. Blount, who was the American in charge there, states, that up to the end of November 1851, the quantity of acres in cultivation of American cotton amounted to 48,147. He contrasts the cultivation in 1850 with that in 1851, showing a considerable increase both of the exotic and also of the indigenous cotton.

[*The following Table was delivered in:*]

J. F. Royle, Esq., M.D.

9 June 1853.

STATEMENT showing the extent of COTTON CULTIVATION in the *Dharwar* Collectorate, in the Years 1850 and 1851.

ZILLA.	LANDS PLANTED WITH COTTON.									
	Year.	Acres of Exotic.	Increase.	Decrease.	Acres of Indigenous.	Increase.	Decrease.	Total extent of Cultivation.	Increase.	Decrease.
		Acres. Gontas.			Acres. Gontas.			Acres. Gontas.		
Dharwar -	1851	42,647 25	10,978 Acres. 21 Gontas.	- -	221,676 9	- -	1,638 Acres. 5 Gontas.	264,323 34	9,340 Acres. 8 Gontas.	—
Ditto - -	1850	31,668 36		- -	223,314 14	- -		254,983 26		—

6062. Mr. *Hume.*] Is the cultivation by the natives in the ordinary course of agriculture, without any assistance from the Company?—Entirely by the natives themselves; the planters there engaging to buy the cotton from them at so much per maund.

6063. Sir *T. H. Maddock.*] Do those papers which you have spoken of show the relative productiveness of an acre in India and in America?—These papers do not. But I have written a book giving all the details upon that subject. There is an immense difference between the productiveness of an acre in America and an acre in India, but I believe that cotton can be produced as cheaply in India as in America.

6064. Mr. *Hume.*] Are you aware of the nature of the picking of cotton in Bundelcund, commonly called Mirzapore cotton?—I did not pay much attention to the picking when there, but I saw the cultivation; I have since heard that cotton is well grown in Central India, as well as in Nagpore, and along the Nerbudda.

6065. Are you aware whether they have adopted the American plan of picking the pods from time to time, so as to get the best samples at one time, leaving the refuse rather to the last?—I do not know much of Central India; that practice has been introduced several times in other parts of India, but it is very difficult to get the natives to adopt it; they let the cotton hang as long as it will, and then pick it altogether.

6066. Sir *T. H. Maddock.*] Have you any means of stating the relative value of that cotton which is called Oomrawatty, and the other cottons which grow on the banks of the Nerbudda, and in Bundelcund?—The Bundelcund cotton goes down the Ganges, and is generally known by the name of Bengal cotton. I have had specimens of the two cottons, and those cottons from Bundelcund are generally very much shorter in staple than the Oomrawatty cotton.

6067. Are not you aware that the Berar cotton is considered to be by far the best native cotton which grows in any part of India, with the exception of some very limited districts?—It is the best, except the Broach and Surat cotton. I believe they are as good cottons.

6068. Are you aware which is the superior, the Broach and Surat cotton, or Oomrawatty cotton?—I think the Broach and Surat cotton are superior generally, but there are specimens of Berar cotton which are very fine.

6069. Are you aware whether any portion of the Berar cotton finds its way to Bombay for exportation?—Large quantities.

6070. A large quantity is also sent by the road, which has been opened of late years to Mirzapoor?—Yes, a large quantity.

6071. Mr. *Hume.*] Are you able to state to the Committee what the relative price of the cotton exported from Bombay, and the cotton exported from Bengal, is in the China market?—I do not know at present, but the exports from Calcutta to China have almost entirely ceased, while those from Bombay have greatly increased; the chief export now is from Bombay to China. I have endeavoured to show the proportion of the exports in another diagram (*producing the same*).

6072. Sir

6072. Sir *G. Grey.*] The quantity shipped to England, you say, is regulated by the price in England?—By the price, entirely; whenever the price of American cotton is high, large quantities of Indian cotton come here; and whenever the price is low, the quantities immediately fall off. The only exception was, that during the time of the Chinese war, not having an export to China, the whole of it came to this country. That is shown in another diagram which I have prepared (*producing the same*).

6073. *Chairman.*] Can you give the Committee an idea of the average yearly export to England and to China, taking 10 years as a basis?—About 500,000 bales have been frequently exported to England and China together, and I think nearly the same quantity was sent to England as to China in some years.

6074. Sir *G. Grey.*] You said that cotton could be produced in India as cheaply as in America?—Quite as cheaply; perhaps more cheaply.

6075. You do not think that it can be brought into the market here on equal terms as American cotton, do you?—I think it can; I speak from the evidence I have received from those well acquainted with the subject by whom the calculation has been made, that, taking the expense of buying from the natives, and paying all the expenses on it, Indian cotton can come here as cheaply as American cotton.

6076. Then how is it that the American cotton drives the Indian cotton out of the market, except when the price of the former is very high?—The American cotton is a very superior cotton, and will always be used whenever it can be got at a moderate price. The cotton from Dharwar, however, sells nearly for the same price as New Orleans cotton.

6077. Is it the fact that American cotton grown in India is inferior to American cotton grown in America?—It is slightly inferior.

6078. Sir *T. H. Maddock.*] A previous witness has stated that the cotton of Coimbatore sells in the Indian market on a par with cotton of the same description from America?—It does; it sells for very nearly the same price.

6079. Mr. *R. H. Clive.*] Does the superior cotton of India obtain the same price that the superior cotton of America obtains?—The superior cotton of America has a long staple, and the price of it goes far beyond the price of anything produced in India.

6080. The long staple cotton cannot be grown in India, can it?—It has been grown, but in too small a quantity to be of any value.

6081. *Chairman.*] Is there a greater waste in American cotton grown in India than in American cotton from America itself?—I was present at some experiments made in Manchester, when cotton coming from India was actually found to have less waste than that coming from America, the two cottons having been bought for the same price in the market.

6082. Sir *J. W. Hogg.*] The native is sure of a market in India for the Indian cotton which he grows?—Yes.

6083. The American cotton is grown, I believe, at a considerably greater expense, and the grower can only be remunerated by a price to be obtained in England, and not in India?—I have not been able to find that the expense of growing American cotton is greater than that of growing Indian cotton; as far as I learn, the expense is very nearly the same; there seems no greater care adopted in India in growing American cotton than in growing Indian cotton; the returns per acre are generally larger, and the proportion of cotton to the seed is also larger. Therefore everything is in favour of their growing American cotton instead of Indian cotton in climates which are suited to it.

6084. You are aware of the mode in which indigo is grown in India?—I know it generally.

6085. I believe the whole of the indigo crop in India is grown by a system of advances made by the resident indigo planters to the ryots?—I believe so, almost entirely.

6086. And the planter stipulates to give a prescribed price to the ryot for all the weed he may cultivate?—Yes.

6087. So that the ryot is certain of a fixed price for all that he grows?—Yes.

6088. Do you believe that if a similar course were adopted with regard to cotton, and if the planter stipulated to give a fixed price to the ryot for the American cotton which he might grow, there would be a prospect of the result being the same?—I believe nothing else is required but to have agents

J. F. Royle, Esq. M. D.

9 June 1853.

interested in the produce making advances to the ryots themselves, and dealing with them directly in situations where the climate is favourable to the growth of American cotton. Dealing directly with the ryots is the great question after all.

6089. Would the system which I have suggested also do away with that practice of adulteration which arises from the cotton passing through a great many hands?—Entirely, I believe.

6090. Sir *T. H. Maddock.*] Is the American cotton which is grown in India an annual?—It is cultivated as an annual. It can be grown for two or three years; but it was found that the produce of successive years was so much diminished, that in most instances it was found preferable to go through the whole expense of the cultivation every year.

6091. Is that the system pursued in America?—Yes; there they have not always the option, because the frosts destroy the plants; but still the largest crops are produced from the annual plant.

6092. Mr. *Hume.*] After all the inquiries which you have made, are you able to point out any assistance which could be given by the Company to forward the growth of cotton beyond what has been already given?—I am not aware of any assistance which is required in the Company's territories. The districts suited to the growth of American cotton are all near the sea. The roads should be kept in order, and that to Kandeish improved. Central India requires a better communication with the coast, in order to produce a greater quantity of cotton. I think it possible that American cotton might be grown there, but the experiment has not been made.

6093. Mr. *Labouchere.*] Has the experiment been tried to any extent?—Captain Meadows Taylor has made the experiment in Shorapore, which is a dependency of the Nizam.

6094. What distance is that from the sea?—It comes down to Dharwar; it is that projecting neck of the Nizam's territories.

6095. Mr. *Elliot.*] Can you state what would be the comparative remuneration which a ryot would receive from the cultivation of cotton, and of any grain which he might cultivate instead?—It varies in different years; they are very ready to cultivate cotton whenever there is a demand for it. In the proportion of one-third or one-fourth of their crops, they prefer it to merely sowing grain crops, there is usually a great glut of these grain crops in the interior.

6096. If an agent on the part of some capitalist, or body of capitalists, were established at any spot for the purpose of cultivating cotton, you think there would be no fear of his always obtaining as much cotton as he chose to take upon advances made by him?—I think not. These American planters have been acting for the last three or four years as agents; they have not been planting at all. They first planted a little to show how the thing should be done, and then they agreed to take whatever the natives grew. That has been done, and the natives have bought those saw gins to the number which I mentioned before. These were made for them, and sold at about cost price; they go on buying them every year, so that they are extending the culture of their own accord.

6097. Are those agents American speculators?—No; the Government have established a manufactory for these saw gins. They find they can make them cheaper there than they could import them from America, and as good.

6098. Are you aware of any reason why persons should not engage in that manner in India in the cultivation of cotton, exactly as they engage in the cultivation of indigo?—The profits are much less upon cotton than they are upon indigo. In favourable seasons the profits upon indigo are very large, and those upon cotton must be very small, because the surface to be covered is large, and the returns per acre are very small in India to what they are in America; I have been sometimes blamed for saying too much, and at other times for saying too little. I calculated 100 pounds of clean cotton an acre as the return in India, but other returns I have seen give only 50 pounds, and some as high as 200 pounds.

6099. Mr. *Labouchere.*] Do you know what the stipulated prices have been which those agents have given to the growers?—The prices are all stated in the work which I have published; with all the expenses paid, those cottons have cost about three-pence halfpenny, landed in Liverpool.

6100. They have been fixed prices?—They have fixed at the beginning of the season that they will buy at such a rate.

6101. Is that the same system which is pursued with regard to indigo?—I should think the system is more stringent with regard to indigo; larger prices have been given as the demand for American cotton has increased.

6102. Mr. *Elliot.*] Are you aware that great complaints have been made on the part of persons at Manchester, that sufficient exertions have not been made to assist them in obtaining cotton from India; supposing a certain number of gentlemen were to send out capital to India, and to employ an agent at one or two places for the purpose of procuring the cultivation of cotton and having it sent down and shipped for themselves, would not they be able to procure cotton in almost any quantity which they might require, at the most moderate price at which the people of India can produce it?—Yes; I know of nothing to prevent that being done; I can see no difficulty in it myself.

6103. Mr. *Mangles.*] What comparison would the best Indian American cotton bear to the best American cotton grown in America?—There are many varieties of short staple cotton from America; the American cotton grown in India sells for very nearly the same price as New Orleans cotton.

6104. Is there any grown in India at all upon a par with the Sea Island cotton?—None; some small quantities have been grown, but there is no climate suited for the growth of long staple cotton to any extent.

6105. *Chairman.*] Have any other experimental cultures been undertaken by the Government?—The culture of tea has been undertaken by the Indian Government for some years; it was first attempted in 1835; I myself recommended it in 1827, and again in the year 1834. In 1842 the first tea was manufactured. The culture is now going on to a considerable extent all through the North-west Himalayas, that is in the hills beyond Delhi, and in that direction. The experiment commenced at the same time with the culture in Assam. It was thought at that time that Assam was more favourable as regards climate for tea culture than the North-western portion of the Himalayas; I was always of a contrary opinion, from a comparison of the climate of China with that of the districts in those mountains which I knew. I believe I am quite justified in saying that it is proved that the climate of the Himalayas is perfectly suitable, as well as the soil, for the cultivation of the best kinds of China tea.

6106. What led to the first experiment?—It was suggested by several individuals, myself among the number, that the climate seemed to be favourable for the cultivation of tea. When Lord William Bentinck visited Saharunpore, where I was, I recommended it to him; it was afterwards taken up by his Lordship, and subsequently by Lord Auckland, and very strenuously by Lord Hardinge when he was in the North-west; and it is now extended from the part called Kumaon into Gurhwal, and from thence into the newly-acquired Sikh territories; into the Kangra Valley, for instance. Immediately after Lord Hardinge acquired that territory, a survey was made to see if it was not suited for the cultivation of tea. The officer deputed, Dr. Jameson, reported it to be as favourable as any part of the old territories; plants were immediately sent and grown, and by this last mail I have received some tea grown in that very district, which I can produce to the Committee. In other parts, I believe, the cultivation amounts to about 1,000 acres; and immense quantities of seed are being sown every year (*a specimen of the Kangra tea was shown*).

6107. Whence was the seed originally obtained?—The first seed was obtained before the Chinese war. A deputation was sent with Mr. Gordon and Mr. Gutzlaff to get seeds; they only, however, got access to the southern districts of China, and they obtained their seeds from thence. All the teas which have been manufactured since then have the Ankoy flavour, as if they were made by manufacturers ignorant of the process of making tea in the north of China. In consequence of the success of the experiment, Mr. Fortune was sent to China; he visited both the black tea district and the green tea district; he brought with him 20,000 plants, and conveyed them to the Himalayas, and he brought eight manufacturers of green teas, &c., from the northern districts of China. I have also received by this mail some tea made by those men, which is in the room (*these specimens were also produced*).

6108. Mr. *Mangles.*] Do you know anything of the Assam cultivation?—I do not know much of it, but I do not think it is so good as the other.

6109. You are aware that that bears the highest price of any tea in the English market?—Yes; for mixing with other teas; it is used by grocers for mixing, I believe.

J. F. Royle, Esq., M. D.

9 June 1853.

6110. Does not it give strength to other teas?—I do not think so.

6111. Are you aware that the average price last year of pure Assam tea sent to England has been 1*s.* 8½*d.* per lb.?—It sells very high, but I understand it is used entirely for mixing.

6112. Sir *G. Grey.*] Does the tea which is known to be mixed with Assam tea sell at a higher price than the tea which is supposed not to be mixed?—I do not suppose people know whether it is mixed or not.

6113. Mr. *Mangles.*] Are you aware that when the Assam Company were told they might apply, and probably would obtain if they did apply, for a share of the plants and seeds brought by Mr. Fortune to India, their answer was that they had a better indigenous tea plant than existed in China, as measured by the value of the article made from it in the English market, when compared with the value of the article made from the Chinese plant, and that they accordingly declined to apply for any of Mr. Fortune's plants and seeds?—I do not think they have a climate suited to grow the tea plant of China; I do not think the Assam climate suited to the genuine tea plant; it is too moist and damp.

6114. Do not you think, speaking commercially and not botanically, the measure of the value of a plant is its commercial price?—I should be very happy to test this tea of Kumaon against the Assam tea. Whenever it is produced in sufficient quantities, I have no doubt it will sell at as high prices, without being required for mixing with anything else.

6115. Sir *G. Grey.*] Should you state that the quality of the tea that comes from India is improving?—Decidedly so; the green teas made by the first manufacturers were said not to be of the kind of manufacture which is adapted to this country; they were more like the teas of the southern districts; but the teas just arrived, the gunpowder and hyson, have been seen by Mr. Twining, and they are pronounced to be made in the same way and in the same style of manufacture as the teas of commerce of this country.

6116. Do you attribute the improvement to the improved manufacture?—Yes, I think the manufacture has a great deal to do with it; it has more influence than varieties of the plant, supposing you have the genuine plant.

6117. Are the natives of those districts in which this tea is now grown becoming accustomed to the manufacture?—Yes, there are not more than about a dozen Chinese at present.

6118. Do you anticipate that they will become as skilled in the manufacture as the Chinese themselves?—I think the natives of India are as skilful and ingenious as any other people in the world.

6119. Sir *J. W. Hogg.*] What is the greatest quantity which has been grown in the whole extent of the districts which you have mentioned, Kumaon and the adjoining districts?—Not more than 10,000 lbs. has been produced in any one year as yet.

6120. They have increased and are increasing rapidly?—Very much so indeed.

6121. Are you of opinion that tea can be grown there and landed in England as cheaply as teas grown in China?—I do not see anything to prevent it; the land there is abundant and also cheap. The result of Mr. Fortune's observations was, that the only mistake they had made was taking the best land instead of taking the slopes of the hills. On first making the experiment they took land which the natives had already in culture for their grain crops; he thought the better plan would be to take the slopes of the hills instead of those cultivated parts; that being the case, he says, as far as he saw, the quantities of unoccupied ground were immense, and labour also is very cheap there.

6122. It will be a competition between those districts in India and in China, which can grow the cheapest and best tea for the English market?—Yes; the access to the Ganges river from those mountains gives great facilities, which the Chinese do not possess in the interior of their country; I think they will be able to bring the tea down to Calcutta, or else down the Indus, cheaper than the Chinese can convey it to the coast.

6123. The Chinese teas are brought from the interior chiefly by the labour of men, are they not?—A great part of them for some distance, according to Mr. Fortune's account, and also that of the Chinese missionaries.

6124. Which must greatly enhance the price?—Yes.

6125. Sir *T. H. Maddock.*] Are you aware what is the elevation of the hills where the tea experiments have been made?—They were made at different elevations,

tions, from about 2,200 feet in the Deyra Valley, which was the lowest elevation at which the experiment succeeded well, and it ranged up to the height of 7,200 feet, near Mussooree. The plants at the greatest elevation were all killed; but in the nurseries, at about an elevation of 4,500 to 5,500 feet, the tea plant succeeded remarkably well.

6126. Do you consider an elevation of from 4,500 to 5,500 feet to be the best suited for tea cultivation?—It appears so; but I should like to refer to the Deyra Valley. Mr. Fortune has made an observation respecting it, as not being suitable for the cultivation of tea. Mr. Fortune visited the Deyra Doon in the month of March, I think, immediately after one of the hail-storms which very frequently prevail at that season of the year; hail-storms had occurred and knocked off a great many of the leaves, and on passing through he judged that that was the natural appearance of the plants in that valley. Therefore he thought it was not so well suited for their cultivation. But all the testimony I have had from other gentlemen is to the effect that the plant in the Deyra Doon is as luxuriant as at any other place; and the brokers here say that the tea made there is as good as that made in the mountains.

6127. Do you recollect what is the average temperature of the elevation of 5,500 feet in the Himalayas?—It is a mean of about 58° to 60°, I think.

6128. You probably have not experience of what the mean temperature is at that lower elevation of 2,500 feet?—I think it is about 70°, but I do not recollect at present.

6129. The climate of the Himalayas at the height of 5,000 feet is favourable to the European constitution?—Decidedly.

6130. And not unfavourable to the labour of Europeans?—Not at all. They can remain out in the open air, as gentlemen do there in most parts of the year, all day long.

6131. Are you aware of any impediment to Europeans residing in that quarter?—No, they are very fond of resorting there for health, when they can get away from the plains.

6132. From what you know of the geological formation and the botanical characteristics of those mountains, is it your opinion that the area upon which the tea plant may be successfully grown, is very extensive?—I think so; I think the whole of the mountains, from the Sikim country through Nepal and Kumaon up to the Kangra Valley, and even to Cashmere, is suited to the cultivation of tea.

6133. There is no peculiar geological deposit or formation which is necessary for the success of the cultivation?—It depends rather upon the climate than upon the soil. Mr. Fortune has said, as far as he could judge, if he had been removed blindfold from the tea districts of China into the tea nurseries of the Himalayas, he could hardly have told that he had been removed from one to the other.

6134. Mr. *Elliot.*] Has any quantity of this tea been brought into the English market?—No; it sells in the neighbourhood of the plantations, at Almora for instance, the black, at about 4 *s.* or 5 *s.* a pound, and the green at 6 *s.* or 7 *s.* a pound.

6135. Sir *J. W. Hogg.*] Without the duty, what would the same description of China tea sell for in this market?—I do not know; at one time that same quality of tea was valued, the best specimens, at 3 *s.* and 3 *s.* 6 *d.* a pound, and others at 1 *s.* and 1 *s.* 6 *d.*; that is, the common black tea; the best greens were those valued without duty at 3 *s.* and 3 *s.* 6 *d.*

6136. Mr. *Elliot.*] What does China tea sell for in those parts where the tea you have spoken of fetches 3 *s.* and 4 *s.* a pound?—I do not know what it is at present; we used to give about the same price at that time; we generally obtained our supplies from Calcutta in large quantities.

6137. Have you no means of making a comparison between the price in bond of any of this tea sold in the English market and China tea?—No; I cannot at present make the comparison. Mr. Twining considers it is very well made tea, and will come into successful comparison with China tea.

6138. Sir *G. Grey.*] Do you mean that the tea produced in the districts themselves, and the China tea, sell at the same price?—None of the best China tea comes into those districts, except for European officers ordering it themselves; but the inferior qualities of this Himalayan tea have been sent into the Bhoot districts, where it meets the China tea coming across Thibet.

J. F. Royle, Esq., M. D.

9 June 1853.

6139. How do the two teas respectively sell?—This tea has the preference as being a better quality of tea. I suppose only the inferior qualities are sent from China to those districts.

6140. The best quality of tea produced in those districts competes with the inferior quality of China tea?—Not the best qualities; it is only the inferior qualities which are bought at the sales by some of the native merchants and sent into the Bhoot districts, where the people are tea-drinkers; there it meets the China teas, and has the preference, it being a superior tea.

6141. The inferior quality of tea produced in India beats the China tea, and fetches a better price?—Yes, the inferior China tea.

6142. Sir *T. H. Maddock.*] You have said that the China tea that is brought into Bhootan, and the whole of that part of Thibet, is a tea that can come into comparison with this tea; is not that tea chiefly sold in cakes?—I believe it is chiefly in cakes; the inferior teas are sent into the Bhoot districts.

6143. It is the fact that teas grown in the Company's territories on this side of the Himalayas have found a market on the other side of the Himalayas?—Yes, it is the fact.

6144. *Chairman.*] The result of this cultivation will be, first, that it will supply tea for consumption in India before it can become an article of general competition in England?—At present the quantity is so small, and the quality so much liked, that the price is very high, but the quantity is increasing very fast. The nurseries were very small at first, but they have been extended by degrees. The seeds do not ripen for some years.

6145. Sir *J. W. Hogg.*] How long is it before the tea plant attains maturity, so that the leaves can be gathered for the manufacture of tea?—Three years is the earliest period; it is generally impolitic to take them so soon as that, but they can be gathered in the third year.

6146. How long does the tea last?—It seems to last for 10 or 15 years very well. The Chinese do not root it up, but they supply the place of the plants which go out, and keep renewing the plantation constantly.

6147. Sir *C. Wood.*] They substitute a good plant for an exhausted one in the nursery?—Yes; I understand that is the way they do in China. The following is a letter from Dr. Jameson, on the 13th of February 1853; he says, "The last six weeks I have been employed in the Kohistan of the Punjaub, laying out a most extensive plantation, and in addition to transplanting about a lac of plants, I have sown one-and-a-half ton of seeds, have finished my factory, and engaged the European overseer and 130 gardeners, and laid out a vast tract of land." The whole of this country is highly undulating; the principal trees met with are a kind of pine and a species of andromeda; "snow falls annually, and lies for some time; the Chinese tea-manufacturers state that the tea-leaves are finer than those produced in the eastern plantations. Be this as it may, nowhere could the tea plant thrive with greater luxuriance than it is now doing in the Kangra Valley; the small nurseries established at the end of 1848 have this year yielded 2,309 lbs. of tea, and upwards of a ton and a quarter of seeds."

6148. Sir *G. Grey.*] By whom has Dr. Jameson been employed?—By the East India Company.

6149. Is this cultivation carried on by the Company?—Entirely by the Company; it is an experiment at present.

6150. Is there reason to suppose that the cultivation of tea will be profitable so as to induce a large increase of it?—The superintendent calculates that it does not cost sixpence a pound; he calculates that an acre of ground produces about 82 pounds of tea, the cultivation costing 19 rupees.

6151. Comparing this with any other kind of cultivation which might be applied to that land, do you think that there will be an inducement to cultivate tea by the increased profit which will be derived from it?—There is no doubt of it; the natives of the hills have no exportable produce which they can send to the plains; they have little else but grain, which is not wanted in the plains, there being an abundance of that there already.

6152. There is every reason, you think, to believe that there will be a great increase of cultivation in those districts?—I think so.

6153. *Chairman.*] Can you form any idea as to when it will become an article of export to any great extent?—I cannot say that; they sow seeds in great quantities every year, and the plant comes to perfection in three years.

6154. Has

6154. Has the cultivation of tea taken the place of the cultivation of other articles, or has fresh land been brought into cultivation, which will increase the revenue of the Government?—When the experiments were first made they obtained land from the ryots, and made experiments upon cultivated land. When Mr. Fortune went there, the only fault he found was, that they had taken the best land of the valleys instead of taking the hill sides; and he recommends them to take lands which are uncultivated, and bring them into cultivation, instead of taking lands already occupied by grain; therefore new land will be brought into cultivation. That has been done to some extent already.

6155. Therefore the revenue of the Government will be increased?—In time it will be increased; it must depend, however, upon the kind of settlement.

6156. The experiments of the Government in cultivation have been confined to those two articles of cotton and tea, have not they?—On any considerable scale of recent years they have. Formerly they improved the cultivation of almost all the things that are grown in India at present; silk, for instance, was improved by the Government. In 1829 an experiment was commenced on the Bombay side, at the recommendation of Sir John Malcolm, under an Italian, M. Muttio, but it was unsuccessful. It was abandoned only a few years ago; the climate of the Deccan was found unsuited to the cultivation, because it is extremely dry and hot in summer and cold at nights, and there is very little arboreous vegetation, and the mulberry thrives with difficulty. After a number of years' trial, therefore, the experiment was abandoned. In the botanical gardens a number of plants have been introduced and distributed gratis to whoever applies for them.

6157. Mr. *Labouchere.*] Is tea an article of general consumption by any part of the population of India?—No, it is not consumed in large quantities; but there is a great taste in favour of tea.

6158. There is a taste for it among those who can afford to drink it?—Whenever a man is ill, if you ask him what you can do for him, he will beg you to give him a little tea.

6159. Is the article considered a luxury?—They use it as a medicine; but the prejudice is so much in favour of it, that the natives would consume it if it were sold at anything like a reasonable price; but now the price is very high, and it is very bad tea which they buy in the bazaars.

6160. Sir *T. H. Maddock.*] Are you aware that it is consumed in considerable quantities by the upper classes as a salutary beverage, and not regarded only as a medicine?—I am not aware that it is; but I know that altogether there is a great prejudice in favour of tea.

6161. Mr. *Labouchere.*] There is no prejudice of caste against it, is there?—No, it is a dry substance; I believe they make an exception sometimes in favour of dry substances which they can get from Europeans.

6162. *Chairman.*] Was the exhibition of Indian products in 1851 likely to be productive of benefit to the cultivation in that country?—I think the number of raw products which were shown at the Exhibition, opened the eyes of a number of the manufacturers here to things which they did not before conceive existed. I have had applications from all kinds of manufacturers, both on the Continent and this country, for information respecting various products which they did not know before that India produced; gum, resins, oils, and vegetable fats, fibres, the different kinds of silk, &c.

6163. Sir *J. W. Hogg.*] I believe you are now engaged in arranging a report describing all the products which were exhibited in the Exhibition, and the useful purposes to which they might be applied, so as to give the public every possible information?—Yes, I am engaged in the preparation of a report of that kind; a work, indeed, on the raw products of India in general, as the collection shown at the Exhibition, including my own, was very complete.

6164. Mr. *Hume.*] Has not the effect of the Exhibition been to bring forward a great many articles from the interior of India which were unknown before?—It has made them known to a class of people who did not know of their existence; but many of those things have been on record for a number of years in books which are said to be inaccessible.

6165. They are now likely to become articles of merchandise?—Yes, many of them; for instance, China grass, which is well known as a very valuable product coming from China. It was sent to the Exhibition from half-a-dozen different places in India, from Assam and Tenasserim; it was also sent from Java by the Singapore committee; by people well acquainted with its uses here

J. F. Royle, Esq., M. D.

9 June 1853.

it was highly approved of, and thought in its properties to equal China grass as nearly as possible; and I believe the plant is identical botanically as far as from the imperfect specimens we have we can judge. In the year 1803 this very plant was introduced from Sumatra, and cultivated up to the year 1811, at one of the farms which the Company established at that time, and three bales of this China grass were sent into the market in Mark-lane; a report was made upon the strength of this substance as a substitute for Russian hemp, and it was found that the strands made of the same size as is required for the navy, bore three times more weight when made from this grass than they did made from Russian hemp. That was in the year 1812. From that time to the present it has hardly attracted the attention either of planters in India or manufacturers here; but I believe it is susceptible of production to a great extent, and cheaply.

6166. Mr. *Hume.*] Has it been ascertained how far it will be durable when it becomes subject to alternate moisture and drying?—I do not know that experiments have been made to that extent, but there seems no doubt it will bear any amount of exposure.

6167. Have not a great variety of metallic substances also been brought from the interior of the Peninsula of India?—Yes; for instance, wootz and corundum, the latter is used there for polishing all their stone work and metal work; even their grindstones are made with corundum, and gum lac.

6168. Is that a kind of emery?—It is.

6169. Mr. *Elliot.*] From what part of India did the grass come, of which you have spoken?—Chiefly from Assam and Tennasserim, but it occurs all along the frontier. I may also mention that samples of all those raw products have been distributed to many of the great towns of this country, and also on the Continent.

6170. Mr. *Hume.*] Are there any other substances which have already become, or are likely to become, articles of export from India in consequence of the Exhibition?—I think vegetable oils and fats there will be a great demand for; there are various solid fats there which are not well known here.

6171. From what parts of India are they coming?—Vegetable oils are generally diffused, and so are vegetable fats. There is one tree very well known, that is the Mohua tree, which yields the common arrack consumed all over the country. This is obtained from the ripe flowers, which are very fleshy and very saccharine; some sugar is made from them. They are fermented and distilled for the common arrack of the country. But the seeds, when expressed, yield a vegetable fat, which is considered as good as cocoa-nut, and I believe some of the best authorities consider it is well calculated for making candles; indeed I know it is being imported at present by some principal manufacturers in this country.

6172. Do you know the proportion of stearine which has been extracted from that product in comparison with the cocoa-nut?—I do not remember; but the gentleman to whom I refer says that the quantity is as large as is obtained from anything else of the kind he knows.

6173. *Chairman.*] You have stated to the Committee that, in your opinion, there are many products of India which may become the subject of increased exports to this country?—I think there is no doubt, from the inquiries which are being made in consequence of individuals seeing those things in the Exhibition, a great increase will take place. I receive a great many inquiries with respect to all classes of products from parties wishing for information as to the names of the articles, the parts of the country where they might be got, and whether they were merchantable, or to be regarded as mere curiosities.

6174. That will be calculated to increase the industrial prosperity of India?—I think there is no doubt of it. Even a day or two ago I was asked if there was not a possibility of bringing materials for paper-making from India. I have enumerated a large assortment of different kinds of fibres in India from which paper may be made.

6175. Mr. *Hume.*] Are you aware that at Madras they are now forming, or have formed, a museum of all the natural products which have come to their knowledge, and that they are extending it not only to those already known, but they are making further inquiries?—Yes, the Government have agreed to support that museum, as well as partly a school of design in connection with it.

6176. Sir *J. W. Hogg.*] Have not the Government sent out orders to the different Presidencies of a general character, suggesting the establishment of societies such as you have mentioned, throughout all the different stations in India,

India, and also further suggesting particularly that the medical servants should give their aid and assistance for that purpose?—I am not aware of that, but I know that things are being done in India of that kind.

6177. Mr. *R. H. Clive.*] Have the Admiralty tested the value of this China grass which you have spoken of?—I do not think they have at present; I had an application the other day to know whether India could not produce large quantities of shell-lac for the use of the navy; the chief ingredient in marine glue being lac; I believe there is no doubt that the quantities that could be produced are enormous.

6178. With regard to the grass, you are not aware that any application for it has been made for the purpose of experiments by the Admiralty?—I cannot be sure; a gentleman came from the dockyard who looked over all the fibres we had at the Exhibition; I pointed out this to him, as well as others.

6179. What proof have you of the China grass possessing greater strength than the Russian hemp?—"In the year 1811, the Court of Directors of the East India Company imported three bales of the Caloee hemp, which had been cultivated in the Botanic Gardens at Calcutta by Dr. Buchanan, who was of opinion that the plant was identical with the *Urtica nivea* of Willdenow. The Court ordered one bale to be sent to Messrs. George Sharpe & Sons, who reported, on the 4th of February 1812, that having brought the Caloee plant to the state of hemp for the use of cordage, a thread was spun of the size of those spun in the King's rope-yards, which bore 252 lbs.; whereas the weight required to be borne in his Majesty's yards by Russian hemp of the same size is only 84 lbs."

6180. Mr. *Hume.*] Are you aware that any measures have been taken since that trial to cultivate and improve the production of that article?—In those days it was adopted as a culture in the neighbourhood of Calcutta, but what I refer to now is the immense quantity of this same plant, which is found in a wild state all along the foot of the hills in Assam, where it might be produced in very large quantities; from the experiments that were previously made, it seems that you can cut it down several times in the year and have a fresh crop of equal value to that you had before; the production of the plant seems so easy that I myself feel no doubt that it might be sent here in very large quantities.

6181. Is it now an article of commerce, to your knowledge?—Not to this country, or in very small quantities since brought to notice by Major Jenkins.

6182. *Chairman.*] Have you considered at all whether, in the province of Pegu, the cultivation of articles of value could be promoted to such an extent as to be productive of revenue in that country, and of benefit to England?—I think so, from the nature of the plants which are grown there, and the things actually produced. There are some most valuable plants which grow in such latitudes, and which would succeed there with the greatest ease, and be productive. For instance, the cocoa nut and the areca nut, which grow on sandy places exposed to the sea. In the marshy places, which in those latitudes generally lie within the belt of sand, the sago palm might be produced in large quantities, and I believe very profitably, because in Malacca and other places where they have made experiments on the productiveness of the sago tree, 400 lbs. or 500 lbs. are yielded by a tree. After it is once planted, it is in seven years productive; after that it throws up suckers round the main tree, so that they have no trouble in keeping up the plantations. Then there is the Nipa palm, of which the leaves are now used in those districts for thatching the roofs of the houses; it is found in the swampy tracts along the shores of the river along with the mangrove. Its sap yields a very large quantity of saccharine juice, which is made into sugar by the natives of the country by a very simple process; this sugar has been seen here by some good judges, and they say that there is no better crystallised sugar than that made from the wild growing plant of the jungles of Pegu and Tenasserim. I think that is susceptible of great extension. There are also a great many timber trees in the jungles useful for ship-building, with the coir and the ejoo for rope-making; there is the caoutchouc and the lac, which are employed in marine glue; there is also rice, the great staple, and the sugar-cane also, susceptible of easy and extended cultivation. The climate is favourable for all these things.

6183. Mr. *Hume.*] Have you ever been in Pegu yourself?—No, I have not.

Ross Donnelly Mangles, Esq., a Member of the Committee; Examined.

R. D. Mangles, Esq., M. P.

9 June 1853.

6184. *Chairman.*] WHAT appointments did you hold in India?—I was Under-Secretary to the Government in the Revenue and Judicial Department; I was Secretary to the Board of Revenue; I was Secretary to the Government of Bengal in the Revenue Department; I was acting Secretary to the Government of India in the Home Department; and I was a Member of the Board of Revenue.

6185. During what period were you in India?—I was in India altogether about 15 years, leaving it in the year 1839.

6186. Have you directed your attention to the financial and revenue system in India?—Principally to the system of land revenue; to that I have given considerable attention.

6187. It has been alleged that the financial system of India, under which so large a proportion of the public resources is furnished by the land revenue, is unsound in principle and mischievous in practice; have you considered that subject, and what is your opinion upon it?—I think, popularly, the land revenue system of India is entirely misunderstood; it is spoken of by many as if it were a property-tax. The case is entirely different. The rent of land in India has never, with the exception of a certain part of it, been private property at all. It has always belonged to the State, and has always been a fund set apart for the general expenses of the State, and for the maintenance of every department of the Government. The matter cannot be better expressed than it was by the late Mr. James Mill, when he said, "I conceive that the peculiarity of India in deriving a large proportion of its revenue from the land is a very great advantage; nine-tenths, probably, of the revenue of the Government of India is derived from the rent of land never appropriated to individuals, and always considered to be the property of Government; and to me that appears to be one of the most fortunate circumstances that can occur in any country, because, in consequence of this, the wants of the State are supplied, really and truly, without taxation. As far as this source goes, the people of the country remain untaxed. The wants of Government are supplied without any drain either on the produce of any man's labour, or the produce of any man's capital." I believe that to be a perfectly correct description of the state of things, and I think it is as certain as any mathematical demonstration can be, that that is not only not a bad system of taxation, but that it is the very best mode by which the wants of any State could be supplied. In this country, where land has so long been private property, we are misled by the land revenue being called confiscation, and spoken of as a property-tax of enormous amount. In fact it has never been private property; neither the landholders (by whatever name called), nor their ancestors, from time immemorial, have ever possessed it. By the very theory of rent it is a fund created by society, and I cannot conceive either a better system in an economical point of view, or a fairer system, than that that which is created by society, by no man's labour, and by no man's capital, should be applied to the wants of society. It is not the case in India as it is in this country. Looking at rent in this country, it is, in a great measure, the interest of capital which has been laid out in farm-buildings, and in enclosure and draining, and what not; in India, the rent of the land is almost exclusively that which is paid for the use of the land, without anything having been laid out upon it.

6188. It has been stated that the ryots are very poor; do you consider that their poverty and degradation should be ascribed to the land revenue system?—In the first place, I think there is very great exaggeration with regard to the poverty of the ryots. I think it has been overstated to a very great extent. In Bengal, indeed, the Government is in nowise responsible for the condition of the ryots, except in so far as, through the very unwise though in intention benevolent measures of Lord Cornwallis, they have been handed over almost entirely to the zemindars; but still, in Bengal, where the ryots are worse off, I believe, than any part of India, their condition is very much better, taken with reference to the nature of the climate and the wants of the ryot, than is generally supposed. I believe the cultivators in the North-western Provinces are in a more comfortable condition than the peasantry of this or perhaps of any other country, except America and Australia, and new countries of that description. I believe, from

what

what I can gather, that in Madras and Bombay their condition is very much better than has commonly been stated; but be their condition good or bad, I conceive the system of land revenue has nothing whatever to do with it, because I believe that where land is from social circumstances in a condition to yield rent, rent will be paid to some party or other, whether the Government take any share of it or not. The ryots would have to pay rent to somebody if the Government took no share of that rent; and I do not believe that the payment of rent, if the demand of the Government is confined to a share of the rent, as it certainly is in every part of India, as far as I know, can have anything to do with the condition of the people. I believe the poverty of the agricultural population of India is much more attributable to social causes, to the great subdivision of property, and to the great number of people employed in raising the amount of produce, so that the produce is almost consumed by the people who raise it. I believe the great cause or instrument of agricultural wealth is to raise a large quantity of produce with the smallest possible number of hands. In India the state of things is precisely the reverse, and I believe that that, more than any other cause, has led to the comparative poverty of the ryots of India. In fact, the ryot of India is as nearly as possible in the position of the cottier of Ireland, and it is very remarkable that you might take a whole page from a work describing India, and take a whole page describing Ireland, and apply them by a mere mutation of names from one country to the other.

6189. Mr. *Hume.*] Do you mean to say that the want of the means of procuring the necessary implements for agricultural purposes is the same in both cases?—I do not mean to say that; I mean that the subdivision of land, and the circumstances of the cottier tenures, are very much the same in both countries.

6190. Mr. *Labouchere.*] Do you think that the absence of the system of private property in land is productive of no social evils in India?—There is private property in land; only a large part of the rent of that land has been appropriated by the State from all time; it is like you or I having an estate with a heavy rent-charge upon it; we should have private property in the land, but that rent-charge never having belonged to us or our ancestors, cannot be considered as being paid by us.

6191. You have stated that in your opinion the whole of the land of India being subject to this large rent-charge to the State, is a favourable state of society, and would be an advantage to any State, whether European or Indian; do you think that that state of things is any check to the employment of capital in the cultivation of land?—I believe not: I think to any man who had a permanent tenure of land, or a long tenure of land in any country, it would not signify, supposing this rent-charge had never been his own, to whom any part of that rent belonged.

6192. Would not that in some degree depend on the amount of rent he had to pay?—Of course, if you take more than the legitimate rent of the land, it might; you must take the true theory of rent; rent is what remains after all charges, expenses, and profits have been paid.

6193. Do you think there would be no difference in the feeling of a man towards landed property whether he had it for his own, or had it subject to a certain rent?—I think we are not competent to judge in this country what the feeling in India would be; we have a prejudice in favour of fee-simple.

6194. Still you think it would be a fortunate circumstance to any country if this had been the original system upon which land had been held?—Yes; and that was really, to a great extent, the system in England. Under the old feudal system, the rent of the land in England was appropriated in a great measure to the expenses of the State, to the maintenance of the army and the courts of justice, and the like; but the landed proprietors, in the course of time, being very powerful, shifted all those burdens off their own shoulders on to the shoulders of the community, in the shape of taxes upon the great articles of consumption, and it was as late as the reign of Charles the Second that they got rid of some of the last of those feudal incidents.

6195. You think there are no political or social advantages in the existence of a body of landed proprietors, free from any dues of this kind?—I will not go that length; but I believe that in a country where the rent of land has never been private property, those advantages of which you speak, and which I acknowledge, are more than counterbalanced by the circumstance that actually the expenses of the country are paid without any taxation at all.

R. D. Mangles, Esq., M.P.

9 June 1853.

6196. Sir *T. H. Maddock.*] Will you have the goodness to explain what it is precisely that you mean in saying that there is an immense quantity of labour consumed in the production of the crop in India; is it to be understood that you mean that a great quantity of absolute labour is expended, or that the number of persons who are employed, and the number of hands occupied in raising the crop, is more than enough?—I mean this: take a village containing 100 ryots; say there are 100 ryots and their families employed in a particular village in cultivating 200 acres of ground, and raising crops upon that ground; I say, that under a better system of agriculture, that same amount of land might be cultivated, and the same amount of crop might be raised, by probably one-tenth part of the number; and therefore the labour of the 90 people is thrown away: they consume nearly all they raise, leaving therefore very little surplus. If 10 only were employed in raising it, they would only consume one-tenth of the crop, whereas 100 being employed, they consume nearly the whole of it, and the consequence, I believe, is, that a very large proportion of the time of every cultivator in India is passed in utter idleness.

6197. What do you calculate would be the average period in each day throughout the year, that each of those 100 persons you allude to would be labouring?—I cannot go into a calculation of that sort; but a very large proportion of the time of the cultivating classes in India, I suspect, is spent in doing absolutely nothing at all.

6198. In a country most densely populated, infinitely more populous than the most populous country in Europe, how would you get rid of the nine out of ten persons who are employed in this sort of labour?—I do not want to get rid of the ryots, nor am I talking of getting rid of them, nor contemplating such an enormity. I was accounting for the poverty of the people, and I believe that I have stated one great cause, and the greatest cause of that poverty.

6199. Does not it follow from this, that the poverty, however great it may be, is quite consistent with the contentment of the people?—Yes.

6200. Mr. *Elliot.*] You said that the ryots under the perpetual settlement had to shift for themselves; are they in a worse position than the lower class of those who have small holdings in this country?—I doubt if they are; I said I thought they were not so, taking into comparison the climate, and the nature of their wants, and all circumstances being considered.

6201. As far as the laws under which they live are concerned, have they not the same means of protecting themselves as a tenant in this country has, who is oppressed by his landlord?—Certainly; the laws take as good care of them as laws can, I think.

6202. If they do suffer from extortion in any way, it is because they will not take those precautions which are provided for them, or else being of a more helpless nature than Englishmen are, they do not make the same resistance?—Yes.

6203. But as far as the law is concerned, they have the power, if they choose, to exert themselves to obtain redress?—Certainly.

6204. Mr. *Hardinge.*] Can you compare the condition of the ryot in India with the condition of any European cultivators of land or labourers?—I think so; the condition of ryots, under the worst circumstances, is marvellously like that of cottiers in Ireland. There is an article in the Edinburgh Review on Railways in Ireland, from which you might transfer whole pages to the condition of the ryot in India. The other day I met Sir Thomas Redington, and without my expressing any opinion on the subject, he told me that he had been struck with the similarity of what he had read of the condition of the ryot in India to the condition of the peasant in Ireland.

6205. Is not misery in Ireland somewhat different from the supposed misery in India, inasmuch as in Ireland a man is considered very poor if he has not clothes to cover him, but in India a man is comparatively well off with hardly any?—I said, considering the difference of the climate and their wants, I think that, under the worst circumstances, they are quite as well off. The circumtances which cause famine in India and in Ireland are precisely the same; each man depends upon the cultivation of his own little patch of land, and if that fails in any year, he has nothing to fall back on; when he has sold his cattle, and the gold ornaments of his wives and children, he must starve.

6206. Is not it the case that the ryot wants little, consumes little, and wears little or no clothing?—Yes; and I believe, circumstances considered, they are as well off as the population of the same class in any country in Europe.

6207. Mr.

6207. Mr. *Elliot.*] Is not it the case that the houses of all the cultivators in the villages in Bengal are infinitely better than the common hovels and huts you see in many parts of England, and certainly in Ireland and the North of Scotland?—They are vastly better than they are in Ireland, and, considering the climate and the wants of the people, as good as in England. A Bengalee village is surrounded with plantain gardens, and with cocoa-nut gardens, and gardens for the cultivation of vegetables. I believe, having regard to their wants, they live in comfort and ease.

6208. Are not the huts themselves better?—They are much better; without even allowing for the difference of climate, I have seen absolutely worse huts in Ireland than I have ever seen in India.

6209. Mr. *Hardinge.*] Is there not a great degree of neatness in Bengalee villages as regards keeping up those huts; are they not swept clean, and made to present a comfortable appearance?—Very much so.

6210. They have always tanks to bathe in, have not they?—Yes.

6211. *Chairman.*] It has been stated that the system of land revenue is one great reason why a much larger supply of cotton has not been furnished by India to this country; what is your opinion upon that point?—I do not think it has the smallest connexion with it at all; there is nothing to hinder people from cultivating cotton. If they do not cultivate cotton to a larger extent than they do, it is because they find the cultivation of other produce more profitable to them. It has been constantly urged upon the Government that they ought to reduce the revenue in order to encourage the growth of cotton; but it appears to me quite certain that (suppose, for the sake of argument, the revenue of land to be a rupee an acre, and that under that rate of rent it is more profitable to cultivate sugar-cane or hemp, or any other crop than cotton) if you reduced it to eight annas an acre, it would still be more profitable to cultivate other crops than cotton. Some persons have gone further in their contempt for political economy, and have said you ought to give a premium upon the cultivation of cotton, by taking off the rent upon cotton lands. Still, supposing it is more profitable to cultivate sugar and other crops than cotton, you would be obliged to have an army of officials to watch that the ryots did not cultivate those crops upon the land which they were allowed to hold rent-free in order that they might cultivate cotton.

6212. What would be the effect of the Government of India giving up or materially reducing its demand upon the land?—The effect would be, in the first place, that the Treasury would be very empty; and, secondly, that the cultivators of the land, the ryots, would not be a bit better off. I have stated my opinion, and I think it is as certain as any truth can be, that it is impossible to prevent rent being taken by some one where land is in a condition to yield rent. The only effect, therefore, would be that the State would give it up, and it would go into the pockets of a landlord class, which would be created by the abandonment of its rights by the State. But another evil would be, that the State being obliged to have a revenue, would be compelled to raise it by other, and, economically speaking, worse means, by Custom-house duties, by Excise duties, a poll tax, a property tax, and the like. The rent of the land which now forms the revenue of the Government belongs just as much to the shopkeeper, to the artisan in the town, and the merchant, as to any of the immediate agricultural classes. It is the property of the community administered by the State for the general benefit. You would therefore rob all those other classes to make a present to the land-cultivating classes, and you would be obliged, having taken from those artisans and the mercantile classes what really belongs to them as a fund for maintaining the Government, to tax them to make up the deficiency; you would rob them first for the benefit of the agricultural classes, and then be obliged to tax them for the purpose of regaining what you had given up.

6213. Mr. *Elliot.*] With reference to the effect which this would have upon the ryot, is not it the fact that the ryots on land at present held rent-free are exactly in the same position, if not sometimes in a worse position, than those cultivating land where rent is paid?—Of course; it follows logically from my argument, and it is also true in fact, that they are in the same condition as those upon lands paying revenue; because you can no more prevent rent being paid where land is in a position to pay it, than you can prevent the world from turning round.

6214. *Chairman.*] Will you state to the Committee your opinion of the character

R. D. Mangles, Esq., M.P.

9 June 1853.

racter and effect of what are called the resumption laws and operations?—In the first place, the word "resumption," as generally understood in England, is a misnomer; it is not the land which is resumed, but it is the revenue which has been upon the assumption improperly alienated; the person in possession of this privileged land is required from henceforth to pay revenue, and not even revenue to the full, according to what he would have paid if the land had been brought under assessments at the time of the permanent settlement or otherwise, because they are generally let down easily, and a modified rate of assessment is put upon the land. I am clearly of opinion, an opinion which I hold in common with the greatest statesmen who have ever been in India, with the framers of the Permanent Settlement, with Sir Thomas Munro, and with Lord Metcalfe, that the operation of what is called resumption is most just and equitable; that it is most unjust to allow a small portion of the community to enjoy an exemption which cannot but be held at the expense of the great body of the community; and that therefore, however unpalatable an assertion of the rights of the State may be to those people who have long been enjoying immunity from paying their fair proportion, it ought to be done without hesitation; and the more summarily and effectually it is done, I believe, in the end, the more humane and beneficial it will be.

6215. You do not consider those laws and operations to be in contravention, as has been stated, of the privileges conferred by the permanent settlement?—That is really one of the most absurd statements which was ever made; because the laws of the permanent settlement most carefully guarded against that very point. The Regulations of 1793 say, "The Governor-General in Council will impose such assessment as he may deem equitable, on all lands at present alienated and paying no amount of revenue, which have been or may be proved to be held under illegal or invalid titles. The assessment so imposed will belong to the Government, and no proprietor of land will be entitled to any part of it." That is quoted from Regulation I of 1793. There are other regulations of that period which state, in the most distinct terms, that the general law, what may be called the common law of India, is that all lands should pay revenue to the State, and that rent-free tenures are mere exceptions; the vast majority of them are fraudulent exceptions, and they ought, therefore, to be brought into the general fisc, and the owners of them compelled to bear their fair share of the public burdens.

6216. Sir *J. H. Maddock.*] Will you state what laws and regulations prevailed before the passing of that regulation in 1793 with reference to this subject?—I have a very vague and general recollection of what the law was before that period, and without preparing myself, I should not be competent to give an answer to that question. I cannot recollect off-hand, without reference to documents, what was the law or rule before the Regulation of 1793; but my opinion is in accordance with Lord Hastings' Minute of the 21st of September 1818: He says, "Indeed the scruples which have saved the whole of these lands from indiscriminate resumption, have given cause to admire as much the simplicity as the extreme good faith of all our actions and proceedings." It would have been most desirable, I think, if the whole of those lands had been brought under assessment, and some of those taxes, which are objectionable in principle, had been abolished as a compensation to the community, which was entitled to be relieved by those who ought to pay the tax being brought under assessment. Indeed, when I was secretary to the Board of Revenue, the Board recommended to the Government that it should make the operation of the Resumption Laws more vigorous, and give up certain objectionable sources of revenue, which they particularised, as a compensation to the people.

6217. Mr. *Hume.*] Can you produce any list of the number of jaghires and enam lands which have been resumed each year?—I cannot; but I wish to lay before the Committee a statement showing, as far as I can, what an enormous quantity of land there is in different parts of the country still in the condition of rent-free, the owners of which bear no share of the burdens of the State, but are enjoying at the expense of others all the benefit of the Government. Mr. Halliday mentioned the other day that 37 lacs of rupees, or 370,000*l.* per annum, was the result of the resumption operations in Bengal. I think he understated it, because there were considerable resumptions took place in the province of Behar between 1820 and 1830, which I do not think entered into his estimate. I think his estimate was confined to the late proceedings, and therefore I think the whole amount will not fall very short of 50 lacs of rupees.

The

The Committee, I think, will be surprised to hear what an enormous amount of rent-free land exists in some parts of India. On the appointment of Mr. Goldsmid, as superintendent of the revised revenue survey and assessment in part of the Bombay Presidency, he was naturally startled by the enormous proportion of land alienated in the shape of enams, &c., in the two collectorates of Dharwar and Belgaum. Besides the whole Mehals entirely assigned as jaghires, and Suringam, he found about 700 entire villages alienated out of the Khalsat Mehals of both collectorates; and in the balance of 2,452 villages left for Government, and Khalsat by denomination, he estimated the number of minor alienations as about 60,000 estates; the share left for Government, even in these its Khalsat villages, not averaging one-half thereof; so that the whole burden of taxation, in that part of the country, is thrown upon very considerably less than half the people.

6218. Is there any list showing the period at which those enam lands were granted, and the services for which they were granted?—Sir Thomas Munro, writing to the Honourable Mr. Elphinstone, in a letter dated 8th March 1818, in camp near Belgaum, says, on the subject of charitable and religious grants in these districts, "A large portion of them will be found to have arisen from unauthorised grants and other frauds. The whole should be carefully investigated after peace is restored and the country settled, and such part of the expenditure as is of modern date and not duly authorised should be stopped. This course is followed by the native governments at every new succession, and frequently more than once in the same reign." Then, again, in a letter to Mr. Elphinstone, dated 28th August 1818, he writes, "Many enams will be found on examination to have been given clandestinely by revenue officers without authority. Every one from the curnum of a village to the Sur Soobha of the Carnatic, grants both lands and pensions. The Sur Soobha or his deputy, when he is about to quit his office, fabricates a number of enam sunnuds; he gives away some and sells the rest. The new Sur Soobha resumes some, but continues a part of them. When such enams have not, by long possession, become in some degree the fair property of the possessors, they ought to be resumed."

6219. Were not all those grants so made in the revenue register of the State?—No, I believe not.

6220. Mr. *Ellice.*] It is said, in part of the quotation which you have read, that where such grants have not been in long possession, they ought to be resumed; what do you call long possession?—I go a very great length myself in my opinion upon this subject. I do not think any grant can give a man a claim to have all the benefits of a Government, courts of justice, armies maintained to defend him from foreign enemies, and police to protect him from domestic enemies, at the expense of other people. In India, the land revenue is almost the only revenue in the country. If the opium revenue should disappear, it will be, with the exception of the salt monopoly, the only revenue in the country. I do not think that any length of enjoyment can give a man a claim to exemption from taxation, and I believe, if the people of India were their own masters, in the sense of having a constitutional government, they would not suffer it for an hour. I do not believe in this country we should suffer it for an hour. If any man should produce a grant from King Stephen, or even William the Conqueror, to say that neither he nor his successors should pay any taxes under any circumstances, we should not suffer it for a moment. We should say, "You have enjoyed this for a long time; rejoice accordingly; but you must submit henceforth to bear your fair share of the burdens of the country."

6221. Those people do not claim to be exempted from any other tax which is levied upon the whole community?—In India, the land revenue, speaking generally, is the only existing tax, and the only tax which for many years, as far as one can look forward, we can ever have.

6222. That is not the fault of the proprietor of an Indian estate, which he has held for a long period of time?—It is not his fault; but by some means or other, in 99 cases out of 100, he has obtained possession of his exemption from taxation by fraud. I say it is sufficient for any man to have enjoyed an exemption for a long time past, and no injustice is done to anyone by requiring him, in time present and future, to bear his proportionate share with others of the taxation of the country.

6223. Would you in this country impose the burthen of tithe upon land which has been for a long time free from tithe, or where the land tax has been resumed,

R. D. Mangles, Esq., M. P.

9 June 1853.

resumed, would you re-impose it under circumstances in which the value of the estate is very much changed?—I do not think the circumstances are analogous. I do not think you can draw any parallel between the case to which the question refers, and a state of things in which the land revenue is the only mode of taxation. I cannot think, under any imaginable circumstances, it could be equitable that a person should enjoy all the benefits of government at the expense of others, or that, by his exemption from taxation, he should compel the Government to levy such taxes as the salt tax, for example, which is a tax only justifiable by the hard necessity of the case.

6224. Would the principle upon which you propose to tax those estates which have been so long exempted from rent, justify you in seeking to recover from them the arrears which, according to your argument, they ought to have paid?—I have decidedly said that it would not. I think that would be a hardship, because they have spent the arrears and they are gone; but I think no man has a right to complain, if, without demanding from him the arrears, you simply require that for the future he shall bear his fair proportion of the burdens of the State.

6225. Supposing a man to have bought an estate which has been from time immemorial free of rent, and for which therefore he had given proportionably a larger price than he would have given for land subject to rent; do you think you ought to tax that man in the same manner as you would the possessor of land which had been always subject to rent?—My first answer is, that you beg the question, because no such circumstance has ever occurred in India. The laws which were passed in 1793 carefully guarded that point. With regard even to the most formal description of sales, namely, sales under the decrees of courts of justice, it was specifically declared then that such sales of rent-free lands only transferred the rights of the holder, whatever they might be; there was a careful reservation of this particular point. But my answer further is, that the case has never occurred, because such lands have always been bought and sold, not at fee-simple prices, as we should say, but at risk prices, measured by the presumed goodness or badness of the tenure; and when I was in India, and when controversies upon this subject were frequent in the newspapers, the challenge was repeatedly given to every opponent to state a single case only in which a rent-free estate had been sold at a fee-simple price; but that challenge was never answered, and never attempted to be answered.

6226. Is it not the fact that such estates have been sold at higher prices than estates which have always paid revenue?—They have been sold at a chance price; at the risk price. A man says, "No revenue has been paid upon this estate; it is probable that I may escape the payment, as the former holder has escaped it, and I will give so much more than I would otherwise give for my chance of doing so;" but I never could get anybody to say that land of that sort had ever been sold at a fee-simple price.

6227. Are you aware of the different proportions between the price of land so circumstanced and the price of land liable to revenue?—No, I never had an opportunity of exactly measuring those two things together; I merely state, that when the controversy was very sharp upon the subject, I have often called upon any opponent to bring forward a single case, and no case was ever brought forward of a fee-simple price being given for rent-free land. These opinions of mine I have stated were the opinions of some of the greatest statesmen who ever ruled India. If the Committee would like to hear what Sir Thomas Munro and Lord Metcalfe have said about this matter, I have their opinions here. I wish very much to show what the old native customs and what the feelings of the people were with regard to the precariousness of those grants, before our rule. I wish to show that in fact a state of things has been assumed with reference to their feelings about the permanence of those grants which never existed. This is an extract from the minute of Sir Thomas Munro, dated 15th March 1822.—"The terms," he says, "employed in such documents (sunnuds) 'for ever,' 'from generation to generation,' or, in Hindoo grants, 'while the sun and moon endure,' are mere forms of expression, and were never supposed, either by the donor or the receiver, to convey the durability which they imply, or any beyond the will of the sovereign." He then quotes a letter from Wallajah, the nabob of the Carnatic, to the Government of Madras, dated 18th October 1790:—"I am Prince of the Carnatic, and for these 40 years I have granted, resumed and altered, jaghires in such manner as I have thought proper." He then proceeds, "It appears from

from these facts that, in the Carnatic, Altumgha grants (the highest sort of royal grants), so far from being irresumable, have not been so much respected as many of the ordinary jaghires. The Commissioner of Poonah, in answer to a reference made to him on the subject, has stated that he has not been able to find a single Altumgha in the Deccan, and has transmitted a list of 590 jaghires resumed by the Peshwa's government within the last 50 years. In the Nizams dominions, too, the resumption of the jaghires appears from the note of his minister, Chundoo Lall, to have been regulated as in the Carnatic, by the will of the Prince;" and it is added, "There are no persons to whom jaghires have been continued without some change or modification. It can easily be shown that Princes resumed Altumghas at pleasure. It cannot be shown that when they were disposed to resume, the act of resumption ever was or could be prevented. It may be said that they were despots, and acted unjustly. Had they seized private property, they would have been regarded as unjust by the country, but no injustice was attached to the seizure of an Altmugha, as the people knew that it was a grant of public revenue. The princes were, it is true, despotic; but they were liberal and even profuse in their grants, and the grants themselves grew out of their very despotism; for it was because they found no difficulty in resuming that they made none in granting."

6228. Mr. *Hume.*] Does it appear that any rules were laid down as to the periods beyond which resumptions should not take place, or has that been left free to the individuals appointed to inquire into those grants?—Very strict and precise rules have been laid down by our Government on the subject in various regulations which have been passed.

6229. From what you have read, it would appear that Sir Thomas Munro considered the Sovereign only entitled to make a grant for his own life, and that each successive individual took upon himself to alter and vary it?—It was no doubt the case under our predecessors, and that is the origin of what Lord Hastings says about our simplicity being quite as remarkable as our good faith. There is no question that we have gone in our indulgence to those grants far beyond the point to which any native government ever went, and far beyond the point to which any native landowner ever expected the Sovereign would go; it was always looked on, not as the grant of the fee simple of the land, but as a grant such as in this country might be made for two or three lives to a person from the public revenue, but ultimately returning to it as a matter of course.

6230. Mr. *Ellice.*] Did the authorities of the Company, in imposing this revenue upon land, which had been for a long period exempt from it, go through any process of law with a view to ascertain whether, according to any existing law in India, the proprietors of that land did or did not hold it subject to the usual rent paid by other holders of land?—There is a regular process of law gone through. The laws and the Government are very indulgent as to the length of the grants. They have gone far beyond what their predecessors sanctioned. If the tenure is of such a date, and under such and such circumstances, it is continued in perpetuity.

6231. Will you state the precise suit which the Government institutes against the holder of the land before imposing the tax?—The officer of the Government calls upon the party to show his title deeds and prove his title. It being the general rule that all land is subject to contribute to the public revenue, a person claiming to hold land free from the payment of revenue is bound to prove his right to the exemption.

6232. Then the rule of law in India is, that you may call upon any person to prove his title to his possessions, and that you are not bound to disprove that title by evidence on the part of the Company?—The rule in India is, that the revenue of all land belongs to the community, and is administered by the State, and that any person claiming exemption from taxation is bound to show his right to such exemption.

6233. When you say that that is the rule of law, is that rule established by any law which has been promulgated to the people by the legislative power of the Company?—Yes, in Bengal it is.

6234. Can you state what the law is?—The last laws upon the subject are Regulation II. of 1819 and Regulation III. of 1828.

6235. Those laws having a retrospective effect?—They have no retrospective effect as regards the imposition of revenue; they only inquire whether the man's possession is valid at the time of such inquiry.

R. D. Mangles, Esq., M. P.

9 June 1853.

6236. Does the law prescribe that the person holding the land should produce any evidence beyond such title as he has received from his immediate predecessor, and the length of time during which his predecessors have held possession of it?—That is exactly what he is required to produce, the grant under which he holds and proof of the length of possession; if he can show such a grant as by the laws of 1793 is valid in perpetuity, he is confirmed in possession, or if he can show that his ancestors had possession beyond a certain date, he is confirmed in possession.

6237. Beyond what date?—I cannot state that off hand, but it is laid down in the laws of 1793 with great precision.

6238. By the discretionary power of the Company?—By the discretionary power of Lord Cornwallis's Government; and I repeat, that what they did then was beyond what any native government had ever dreamed of doing, or what any native would ever have had the smallest expectation of receiving.

6239. Do you think that English authorities, administering the government of a country under the principles of the English law, would be justified in following the arbitrary principles under which the previous sovereigns of that country exercised their jurisdiction?—I do not think you take into consideration sufficiently what those people claim. Those people claim that other people shall bear their burdens, and you cannot be indulgent to those few individuals except at the expense of the community.

6240. In what way do those people claim exemption from the taxation levied upon the whole community?—They claim to hold their lands which are, in the aggregate, of enormous value, free from the payment of any revenue to the Government, in a country where, from time immemorial, the land revenue has been, comparatively speaking, the only revenue levied.

6241. Mr. *Labouchere.*] The general system in the East is, that the soil should be the property of the State, is not it?—That the rent of the land is the property of the State; we have not held in India of late years that the soil is the property of the State.

6242. The system in Europe is, that the soil should be the property of individuals, it being made subject to such taxes as the community may think fit to impose?—Yes.

6243. There is a fundamental difference between the two systems, is there not?—Of course.

6244. Which, in your opinion, is the most favourable to political freedom and the most generally advantageous to society?—As to which is most advantageous to the landowner, there can be no doubt that it is the system of Europe; but taking the whole community, I am equally free from doubt that the Indian system of taxation is the best.

6245. Do you think the free spirit and the free institutions of this country could ever have existed if such a system as prevails in the East generally with regard to land had been the law of this country?—I believe it could; I think you will be convinced of that, too, when you recollect that throughout Europe liberty took its origin in towns and cities, which had no land at all beyond their houses and gardens, and they have been the cradles of the liberty, not only of England, but of Europe.

6246. You think there is nothing in the free possession of land which has become identified with European habits which is favourable to individual independence and free political institutions?—As regards the landowners, I have no doubt which is the best system. As regards the community, I am equally free from doubt that the Indian system that rent should bear the whole burden of taxation, is the fairest and the best.

6247. Sir *J. W. Hogg.*] I believe that the old law with regard to the Lower Provinces was this, that any *bonâ fide* possession anterior to 1765, the grant of the Dewanny was held to be evidence of title which could not be questioned?—I should not like to speak without book as to dates or as to the particulars of the law of 1793; but that is the principle, that a certain date is fixed, and possession beyond that period gives immunity.

6248. With reference to all the territories which came into the possession of the East India Company from the grant of the Dewanny to the present time, has there not always been either a law, or an instruction, fixing a particular date, from which time, if a person had enjoyed possession, that possession could not be questioned?—Yes, there has been; that has been the principle throughout.

6249. And that principle was followed by Lord Hardinge in the Punjaub, and in all our recent acquisitions; in each case he fixed a date of possession beyond which the title could not be questioned?—Yes. *R. D. Mangles, Esq., M. P.* 9 June 1853.

6250. Mr. *Ellice.*] The possessor of such property, therefore, did not pay any share of the taxation of the country?—No; and I think that is a great mistake.

6251. Mr. *Elliot.*] Were not the fraudulent alienations which had taken place from those grants so numerous and extensive, that it would have been actually ruinous for the Company to have allowed them to go on without the check of the resumptions?—Quite so.

Lunæ, 13° die Junii, 1853.

MEMBERS PRESENT.

Mr. Baring.	Sir R. H. Inglis.
Mr. Spooner.	Sir J. W. Hogg.
Mr. Mangles.	Mr. Elliot.
Sir T. H. Maddock.	Mr. Fitzgerald.
Sir Charles Wood.	Mr. Lowe.
Mr. Labouchere.	Mr. Eilice.
Mr. Hardinge.	Mr. R. H. Clive.

THOMAS BARING, Esq., IN THE CHAIR.

Ross Donnelly Mangles, Esq., a Member of the Committee, further Examined.

6252. *Chairman.*] WITH regard to your evidence on the previous occasion, is there any addition which you wish to make before passing to other topics?—I wish to beg the Committee to revert to my answer to Question 6227, in order that they may observe, from what I am going to state, the recklessness with which assertions are made in this country with regard to the tenure of land in India. I hold in my hand a pamphlet which has been circulated, I suppose, to all the Members of the Committee, if not to all the Members of Parliament, and which I have received since I gave the evidence to which I refer. It is a pamphlet called, "Statement of the East India Company's conduct towards the Carnatic Stipendiaries," in which I find the following passage: "As many readers may not exactly know the meaning of an altumgha jaghire enam, it may be as well to inform them that in India it is the same as is denominated in England a freehold or fee-simple, and that jaghiredars are to be looked upon as freeholders, or owners in fee-simple; a wide distinction exists between a jaghire and an altumgha jaghire enam, which will be seen by the following explanation;" and then the writer goes on to explain: "the altumgha jaghires enam were grants to the grantee, and his heirs in perpetuity, and were so denominated from their originally passing under the great seal, called tumgha; such were grants generally bestowed by the sovereigns on religious and learned men, doctors, and professors of sciences, or on other persons, as rewards for services performed for the State. They were in some cases mere largesses, or relinquishments in perpetuity of the revenues of the lands; but in others they conveyed to the donee the proprietary right to the soil also, and making the grantee the owner in fee-simple, that hath lands or tenements to hold to him and his heirs for ever; in legal phraseology, an altumgha jaghire enam is a gift made by the sovereign power to an individual in fee.' Now, if the Committee will take the trouble to refer to my answer to Question 6227, they will see it is stated there, upon the most unquestionable authority, by Sir Thomas Munro, with respect to the very man who, I believe, gave the jaghires here alluded to, namely, Wallajah, the nabob of the Carnatic, that he gave them and resumed them, and gave them again, and resumed them again just as he pleased, at his *R. D. Mangles, Esq., M. P.* 13 June 1853.

R. D. Mangles, Esq., M.P.

13 June 1853.

own absolute will and discretion. As to there being such a thing as a grant in perpetuity it was out of the question; and moreover, never was any property or any land given by any of those grants. All that was given was a right to the Government revenue; and the grant never took away from the ryot, or from the poteil, or from the zemindar, or from any man, whatever his name was (the names varying in different parts of India), his right in the soil. All that was given, and was transferred to the jaghiredar, or to the altumghadar, was the Government right of revenue, which, again, was held by the grantee solely at the discretion of the sovereign, and resumed almost invariably upon a change of succession, but resumed earlier if it so pleased the sovereign. I merely mention this as an illustration of the recklessness with which assertions of this kind are made.

6253. Mr. *Elliot.*] Were not the altumgha grants confirmed in perpetuity by our regulations?—Some of the altumgha grants in Bengal were recognised in 1793. What I have said has been for the purpose of dissipating a great delusion which appears to exist with regard to those grants. The evidence I am now bringing forward is that of Sir Thomas Munro, as to the altumgha grants in the Deccan.

6254. Still as to our right of resumption now, have not we barred ourselves from any right of resumption of that kind by our own regulations?—If we have said in the regulations of 1793, respecting which I cannot speak off-hand, that altumgha grants are perpetual grants in Bengal, we have of course so debarred ourselves there; but this relates to the Deccan.

6255. Sir *R. H. Inglis.*] Are the Committee to understand that, as in Europe in the middle ages, the property in the soil was always in the sovereign, so in India the property may be regarded as equally transferred with the sovereignty, the property and the sovereignty being identical, and the sovereign distributing lands according to his pleasure, and resuming them or not equally at his own discretion?—No, I attempted to guard that in my last evidence. I think it is not now held by any Indian authorities of any weight, that the property in the soil resides in the sovereign. What I hold is, that the right to a very large proportion of the rent of the land resides in the sovereign, whoever may have rights in the soil; and I believe that even under the Mahomedan Government, the sovereign never absolutely claimed the right to the soil, but he claimed as his Hindoo predecessors had always done a right to a very large proportion of the rent of the land. That which was granted in assumed rent-free tenures, was not, as I endeavoured to explain, a right in the soil, but a right to collect and enjoy the Government revenue instead of the Government; the sovereign placed the altumghadar or rent-free holder *in loco* the Government.

6256. Sir *T. H. Maddock.*] In point of fact, are you of opinion that it makes much difference whether a sovereign is and claims to be the possessor of the soil, or whether he is and claims to be the possessor of a certain portion, and that the main portion, of the usufruct of the soil?—I do not know that it does, in point of practice, make much difference; it is a mere matter of theory.

6257. Would not the sovereign, if he possessed and assumed to be the sole proprietor of the soil, feel it to be his interest as well as his duty to leave to the under-tenants, the farmers and ryots, just that proportion which they now are considered to be possessed of?—Very likely he would; and, as I have said, I think it is far more a matter of theory than a matter of practical importance; but it is now universally held, I believe, that the sovereign is not the lord of the soil, but only that he has a right, from time immemorial, for the purposes of Government, to a large proportion of the rent.

6258. The fact being, as I have stated, that from the earliest records that we have of the Hindoo sovereigns and their successors, the Mahomedan sovereigns, this position has been held: that, in reality, the sovereigns claimed and enjoyed a great portion of the usufruct or rent of the land; the distinction is merely therefore a theoretical one, whether they were the lords of the soil or not?—I think the distinction was a theoretical one. At the same time, it is equally certain that there were classes of persons in different parts of India, who held rights in the soil which, whatever they might be in theory, they in practice very highly valued, and very strongly clung to, especially, perhaps, in the Deccan, Central India, and the North-western Provinces. In Bengal, such rights appeared, by centuries of oppression, to have in a great measure disappeared, and to have been usurped by the zemindar, who was originally probably only an

officer

officer of the Government; but throughout the North-western Provinces, and still more throughout the Deccan and the south of India, there are people who have hereditary permanent rights in the soil, subject to the lien of the Government for the revenue necessary for its purposes. But those parties, whatever their rights were in theory, held in practice this permanent tenure of land; and it appears that they highly valued it, and handed it down from generation to generation with the greatest security. Among the Mahrattas the feeling of attachment to such rights, whatever they were, appears to have prevailed very strongly.

6259. You are of course aware, that the great mass of the land so alienated was granted by different sovereigns, in lieu of a money payment, of services present and future?—In many cases, but I apprehend not by any means in all cases.

6260. I speak of the great mass of the alienations?—I should say certainly not the great mass. I should think that the great mass of alienations of land revenue were entirely fraudulent, and the sovereign knew no more about them than I do. The enormous number of them proves that they could not have been granted by the sovereign. I read, by way of example, a passage from a letter of Sir Thomas Munro to Mr. Elphinstone, in which he says that every Sursoobha in the Deccan, just as he was going to resign his office, created a great number of those grants; some he gave free, and some he sold.

6261. *Chairman.*] Can you state whether improvements to the land, such as the sinking of wells effected by the private capital of the cultivator, renders the land subject to a higher rate of assessment?—I know that question has been much mooted, and it has been alleged that any improvement of that sort led to the imposition of an increased revenue. But I have here a letter which finally settles the question; it is a despatch from the Court of Directors to the Government of Madras, of the 2d of June 1852, to this effect; "We now reply to your letter in this department, dated 1st December last, in which you submit to us the unanimous opinion of the members of your government in favour of relinquishing to the ryots, throughout the provinces of your Presidency, under such precautions only as may be requisite to prevent abuse of the indulgence, the permanent and full benefit of their own improvements, which you conceive to be the most direct and influential mode of furthering the grand object of elevating them to the condition of landowners, and thereby laying the only sure foundation for the general progress and improvement of the country. This question was treated at considerable length in our despatches of the 24th August 1842, and 22d September 1846, and we would here observe, that the scope and object of the instructions therein communicated, was to encourage the ryots to effect improvements on their lands, by assuring them that the benefit of such improvements should be secured to them for a term sufficiently long, not only amply to compensate, but liberally to reward them for the labour and expenditure they might have applied. We added, however, that we did not consider it reasonable that the Government should forego all chance of prospective advantage, by limiting its claim on the land in perpetuity. We are still of opinion, that the principle here laid down is not only just, but liberal in its application to the case of improvements effected by the labour and capital of ryots. It appears, however, to be your opinion, that the practical difficulties in carrying the rule laid down by us into effect are insurmountable; and that, even if it could be enforced, its operation would still tend greatly to restrict the disposition of the ryots to expend capital and labour in the improvement of their lands. You have observed that although it may not have appeared in the form of direct taxation, or be capable of being exhibited as a matter of account, there can be little doubt that the Government has indirectly derived no inconsiderable advantage from such improvements; that the profits of the well lands have often furnished the means of paying up the assessment of others in bad seasons, and that the necessity for remissions has thus been avoided. Having fully considered all the circumstances set before us, we have resolved to authorise you to extend to the whole of the Madras Presidency the rule which prevails in the districts noted in the margin, and so allow to the ryots the full benefit of their own improvements, the lands so improved being subject to no additional assessment on that account so long as the general rates of the district remain unaltered."

6262. Sir *T. H. Maddock.*] To what part of Madras does that refer?—To the whole of the districts of Madras; the districts mentioned in the margin

R. D. Mangles, Esq. M P.

13 June 1853.

were Bellary, Cuddapah, South Arcot, Salem, and Tinnevelley; the rule appears to have existed in those districts previously, and this despatch extends it to the whole of the Presidency.

6263. Mr. *Fitzgerald*.] Do you know whether the like doubt prevails in other parts of India?—Wherever the permanent settlement extends of course it cannot prevail: we have laid down the same rule in principle during the 30 years for which the settlement has taken place in the North-western Provinces, with some proviso, which I do not now recollect, to guard against any undue additional assessment taking place when that 30 years shall have expired.

6264. How long has that system prevailed in British India?—More or less, it has been advancing towards that end from the time that we understood the land revenue system. We were many years in India before the real nature of the land assessment and the real principles upon which it stood and ought to be administered, were thoroughly understood; and I remember Sir John Shore (Lord Teignmouth), in one of his minutes, says, "It requires a lifetime for a man to understand the land tenure and land revenue system, as it prevails in different parts of India." Ever since we have come to understand those matters in India, which has only been comparatively of recent years, the system has been tending to that result. In 1793 Lord Cornwallis gave away (I think unwisely) all improvements and all prospect of additional revenue in Bengal.

6265. The rule is not based, therefore, upon what may be called property in the improvements, but upon the principle of compensating the ryots by a lengthened period; that is, allowing them to continue in possession at the old rent during such a period as will compensate them?—That was the view, I apprehend, when the settlement of the North-western Provinces was fixed at 30 years; I suppose a term longer than the longest lease ever granted to an improving tenant in this country; I think the longest leases in Scotland are not more than 21 years.

6266. Sir *T. H. Maddock*.] With regard to that correspondence between the Court of Directors and the Government of Madras, are you of opinion that, if the revenues of Madras had been settled for the term of 30 years, as they have been in the North-western Provinces and Bengal, it would have been necessary to make any such provision for the permanent grant of the benefit of improvements to the cultivators?—In one sense, the Ryotwur settlement in Madras is permanent; in another sense, it certainly is not permanent. I believe that the revenue system of the North-western Provinces is very much superior to that of Madras; and I believe that if Madras had been settled upon a sound system for 30 years it would have been sufficient. I have always deeply regretted the permanent settlement; it has produced no benefits commensurate with the sacrifice which the Government made; it has produced a wealthy class of landowners, who have done nothing towards the improvement of their own estates nor of the country generally; and it has been at an enormous sacrifice of revenue to the Government. I believe if Lord Cornwallis had made a settlement for 30 or 50 years it would have produced equally good effects, without the countervailing evils which have resulted.

6267. *Chairman*.] Can you point out any new sources of revenue, such as might tend to compensate for the probable or possible defalcation, or the total loss of the revenue now derived from the monopoly of opium?—From what I stated the other day, the Committee may be prepared to hear that I think, not merely as a question of revenue, but in justice to the revenue-paying classes of our subjects, the Government of India ought to proceed, with more vigour than they have done of late years, in enforcing the payment of the revenue from lands held free of assessment, in those provinces where no such process has hitherto been attempted with any degree of earnestness. I think the Government ought to apply to the Deccan, and to the districts of Madras and Bombay, the same process of investigating the rent-free tenures which has been applied to Bengal and the North-western Provinces; I think that such an investigation ought to be based upon a revenue survey, such as has taken place in the North-western Provinces; and that the tenures should be strictly investigated, with a view to the imposition of revenue upon lands held free of revenue upon invalid tenures. The other day I stated some facts to the Committee with regard to the enormous extent to which lands are held rent free in some of those districts, but I have some others here which I should like to state also. Within a few years the Bombay Government informed the Government of India that the estimated

estimated amount of alienated revenue exceeded 82 lacs of rupees, or 820,000 *l.* sterling per annum; and that, I take it, though it is not so stated distinctly in the authority which I have here, only refers to districts in the Deccan: districts which were obtained from the Mahrattas after the war in 1818. That is as regards Bombay; as regards Madras, I have here an extract from the Minutes of the Board of Revenue at Fort St. George, dated the 9th of February 1843, in which this passage occurs: "In order to show the magnitude and importance of the subject under consideration, the Board will here note the extent of enam land in the ceded districts. In Major Munro's report, dated 26th July 1807, the total is stated at 2,599,747 acres, and the estimated rent at 432,410 *l.* The collector states his opinion, that a large portion of this had been fraudulently obtained. The principal collector of Bellary, in his jummahbundy report for fusly 1243, states that the survey assessment of the enam land actually cultivated in that year amounted to 144,010 *l.*, and the jody or quit rent levied on it was 14,726 *l.* The principal collector of Cuddapah, in his report for the same year (fusly), gives the assessment of enam cultivated as 164,578 *l.*, and the quit rent levied amounted to 12,391 *l.*; thus the total assessment of enam cultivation in that year was 308,588 *l.*, and the total jody or quit-rent received was no more than 27,117 *l.*" The Board go on to say, "Colonel Munro was of opinion that a large part of these mauniums had been fraudulently obtained, but it might be difficult to find decisive proof as to the actual extent of the true and fraudulent maunium respectively, because all these lands are held without grant. The proceedings with respect to these may therefore be based on that power of resuming all enams at pleasure, which has ever been possessed in India by the governing power, and which is clearly recognised in Regulation 31 of 1802, as distinct from proceedings for the recovery of lands illegally held free." I think, having stated the enormous extent to which this alienation of land that ought to be subject to Government assessment has taken place, and now exists in only a few districts, the Government ought to follow up with vigour and with sufficient strength the investigations which have been begun, and that those lands should be subjected to the payment of revenue. I think beyond that, after all land illegally held without payment of revenue has been subjected to that payment, the principle of a tax upon successions, which was very much the principle of the native governments, should be applied to all rent-free lands throughout India. It is no novelty; because when the native princes forbore the resumption of a rent-free grant, I believe invariably they demanded what was called a nuzzerana, or a fine upon successions; and I have here a very able minute of Sir Charles Metcalfe, dated the 13th of November 1828, in which he earnestly recommends that course to the Government of India:—

[*The same was delivered in, and is as follows:*]

EXTRACT *Bengal* Revenue Consultation, 13 November 1828.

MINUTE by Sir *Charles Metcalfe*, Bart.

I AM about to offer some remarks on Sir John Malcolm's plan for levying a sort of fine, under the designation of nuzzerana, from assignees of public revenue, on the succession of heirs.

If we have rightly construed his design in supposing that the extension in perpetuity of revenue assignments, which would otherwise, by right, lapse to Government on the demise of incumbents is therein included, the plan, in that case, contains two separate propositions so distinct, so different, and so opposite, that they manifestly require separate consideration, and ought not to be compounded together.

One is to levy a tax, in the shape of a fine, on succession to revenue assignments, the enjoyment of which, according to our existing practice, would of course descend to heirs in perpetuity, without the payment of any tax, fine, or nuzzerana whatever.

The other is to continue in perpetuity the alienation of State revenue which would otherwise revert to Government, relinquishing the lawful right to the whole, and accepting in lieu thereof occasional payments, at distant periods, of a small portion.

The enjoyers of alienations of State revenue may be divided into two classes: those who have an acknowledged title to the continuance of the enjoyment in their families, during the existence of lineal heirs of the original assignee; and those who hold only for life, or under other limitations which fix the period for the termination of the privilege.

With respect to both classes, the assignment is liable to an eventual lapse; but with regard to the latter, the lapse is certain in a limited period; while, with regard to the former, it is uncertain, and the alienation of revenue may be perpetual,

R. D. Mangles, Esq., M.P.

13 June 1853.

It has not been the practice of our Government to grant alienations of revenue in perpetuity; when they exist under our rule, they are continuations which we have allowed of grants received from a former Government, and either correctly or erroneously supposed to have conferred a perpetual or hereditary tenure.

For my own part, I cannot conceive a more legitimate subject for taxation than the possession of a perpetual alienation of public revenue held under the grant of a preceding Government.

It is necessary for the apprehension of my meaning to consider under what circumstances such a grant was made, and under what circumstances it has been continued.

It was not originally a gratuitous grant; personal service was to be rendered; troops were to be furnished according to the extent of the assignment. The native Government was supported, not weakened, by the arrangement; and, in addition, nuzzerana, or fine, was payable on succession, and on other occasions.

What follows? We come, and conquer the country; the holder of the tenure has done his duty; he has been our enemy, and fought against us. All alienations of revenue properly lapse to the conqueror; we have a right to consider this assignment as having lapsed; instead of which, we confirm its continuance. This is very generous, no doubt, but it is a gratuitous waste of revenue, and one of the causes why British India is likely to sink under the pressure of expense exceeding income.

The sacrifice of revenue was not without a return to the native State. Perhaps the original grant conferred a reward for past devotion by which the State had benefited. Anyhow, it was recompensed by service, by attachment, by faithful support. It also took its occasional nuzzerana.

With us the alienation of revenue is a perfect sacrifice; we either neglect the condition of service altogether, or it is to us useless and insignificant; nuzzerana is not required, because it is not included in our regular system. We receive no return, and the loss of revenue deprives us of the means of paying those who would fight our battles and maintain our empire. I am, therefore, of opinion, that there is no other class of our subjects so peculiarly fit for taxation as the holders of alienations of State revenue.

I do not think it necessary to examine minutely the different descriptions of persons who hold the hereditary alienations which we have confirmed. Of all it may be truly said, that they are drones who do no good in the public hive.

I do not profess that I would have recommended resumption in every case, but we had a clear right to resume all alienations of revenue; and having instead continued them, it appears to me that we may very justly call on the holders to fulfil towards us a part of the obligations which the existence of the assignments enjoyed by them implies, and which they would have had to observe towards any native Government.

The payment of nuzzerana would undoubtedly have been one of their obligations; and although the measure is new with us, it is not liable to the charge of innovation with them, for it is one which is in general use under all native Governments, and especially on succession to possessions of any kind. It would, therefore, be the least unpalatable mode of imposing a tax, and would be scarcely felt as a grievance on the occasions on which it would be levied.

Sir John Malcolm, indeed, is of opinion that the imposition would be received as a benefit, and confer confidence and security. Even that, I conceive, is possible; for the very gratuitous indulgence which we have conferred on the holders of hereditary assignments of public revenue, so different from what they were before accustomed to, may not unnaturally have excited an alarm, that such a boon cannot be lasting, which the imposition of nuzzerana on hereditary succession might tend to allay, as indicating the intention of taking some recompense for the boon instead of ultimately resuming it altogether.

I am, for the reasons above stated, entirely disposed to concur in Sir John Malcolm's proposition for levying nuzzerana on succession to all hereditary assignments of public revenue, and shall be glad if the Governor-general and the Council deem it expedient to authorise the Government of Bombay to carry the measure into effect as far as concerns the holders of perpetual assignments in the territories of that Presidency.

But the extension of life grants, and their conversion into perpetual hereditary tenures, is a very different question.

Viewing it as a financial one, it is manifest that the proceeding would be perfectly injudicious. By adopting it, we should be sacrificing an annual revenue, and taking in lieu one year's portion of it, or less, on the demise of assignees; a very small part, instead of the whole; a miserable per-centage. It would be as if it were proposed in England to continue in perpetuity pensions granted for one life, on condition of payment of a portion of one year's income at the succession of heirs.

Solely, therefore, as a financial question, this proposition ought undoubtedly to be rejected; and I have not quite persuaded myself that Sir John Malcolm has meant to advance it, although I must acknowledge that some expressions in his minutes seem to warrant such an inference.

The advantage of the proposition, if it has any, must rest exclusively on political grounds, and these I imagine will not be found to be very strong.

It may be supposed that we shall conciliate and attach to us, by ties of gratitude, the individuals benefited by such a boon, and that the act would be generally popular.

The same might be said in favour of any other gratuitous donation from the public treasury; but we cannot afford to purchase, by sacrifices of revenue, a precarious and unavailing popularity, even if such should be the consequence, which is not only not certain, but very much otherwise.

Our dominion in India is by conquest. It is naturally disgusting to the inhabitants, and can only be maintained by military force.

It is our positive duty to render them justice, to respect and protect their rights, and to study their happiness. By the performance of this duty we may allay and keep dormant their innate disaffection; but the expectation of purchasing their cordial attachment by gratuitous alienations of public revenue would be a vain delusion, sure to be attended with fatal disappointment, if the experiment were carried to any great extent; impossible, indeed, to be acted on universally, and useless, insignificant, and incongruous on a small scale.

We cannot dispense with our lawful revenue; we are even bound to increase it by all just means, in order to meet and keep pace with our excessive and increasing expenditure. On political grounds, therefore, the revenue of an assignment which has justly lapsed to Government is of more value, in my opinion, speaking generally, than any probable consequence of the gratuitous continuance of the alienation in perpetuity.

Decidedly preferring the use of the revenue for the maintenance of our dominion to any supposed political advantage expected to be derived from its sacrifice, I nevertheless protest against being deemed an enemy to a liberal consideration of just claims, where claims do really exist; but I cannot admit that the mere possession of a gratuitous boon from Government confers on the heirs of the favoured possessor a claim to its perpetual continuance. When was it even argued in England that the grant of a pension for one life, or any number of lives, even in reward of the greatest public services, conferred a claim to its continuance in perpetuity?

According to the principles which I have endeavoured to explain in this minute, if it rested with me to propose the terms of a reply to the Government of Bombay, on Sir John Malcolm's proposition for levying nuzzerana, I should advocate the transmission of instructions to the following effect; First, to levy nuzzerana agreeably to Sir John Malcolm's plan on all alienations of public revenue acknowledged to be hereditary.

Second. To resume, at the period prescribed by the granting or confirming order of the British Government, all alienations which are eventually to lapse to Government.

Third. To take into consideration all doubtful cases, and deal with them according to the instructions prescribed for that of the two above-mentioned classes to which they may most justly be assigned.

(signed) *C. T. Metcalfe.*

6268. In what light would such a course of proceeding be viewed by the natives; would it be considered as a breach of faith, or regarded as an act of justice?—No doubt those who were immediately affected by it would be likely to raise the cry of breach of faith, but I am clear that it would not be really any breach of faith. The only difficulty is the long time during which we have allowed such tenures to be held rent-free, and our own "simplicity," as Lord Hastings calls it, in the matter, in departing from the invariable custom of the native Governments who preceded us. They had no notion of any grants in perpetuity; they had no notion of allowing them to interfere, for a moment, with the necessities of the State in any case; and however lax we may have been hitherto, we are still, I think, bound to act for the public good, and, as I believe, the people of India, if they were in such a condition of enlightenment as to have a constitutional Government, would act for themselves. I believe if the people of India were in a state to have a constitutional Government, those rent-free grants would not exist for a day. The community would say to the possessors of them, "You have no right to such an exceptional privilege, and you must bear your fair share of the public burdens in future." I think the Government, as trustee for the community, is bound to act for them as they would certainly act for themselves if they were in a position so to do, and I believe the Government would obtain the concurrence of the community in carrying it out.

6269. Sir *T. H. Maddock.*] Are you aware that the principle you are advocating has been acknowledged on certain occasions by the Government of India, and has been acted on?—I was not aware of that; it is a principle quite in accordance with native notions, and I think on that ground it would not be strenuously objected to by them.

6270. Mr. *Elliot.*] Do you think that you could at once establish a general principle of this description, and act upon it without considerable danger?—I do not think there would be the smallest political danger; it might cause in the minds of those who were affected by it a certain amount of disaffection to the Government; but as for political danger, I consider that quite out of the question. I think the only thing to be looked at is, whether it is fair, and just, and honest on the part of the Government; and that I am persuaded it is. As to danger, all rent-free grants have been inquired into, not only in Bengal, but also

R. D. Mangles, Esq., M. P.

13 June 1853.

also in the North-western Provinces, where the population is probably the most warlike in India. And the same process is now going on among the military Seikhs.

6271. Sir *J. W. Hogg.*] Is not the nuzzerana rather in its nature a kind of bribe offered by the person entitled to the succession to the ruling power or his Minister, to avert the exercise of supreme and despotic power in preventing his succession to what he was entitled to; and did not the nuzzerana vary in proportion to the apprehensions of the person who gave it, and the power of the authority to whom he applied?—I do not believe that any native, under the best native Government, ever believed that a rent-free grant was in reality a perpetual tenure. He knew that it depended on the pleasure of the sovereign, and I do not mean the despotic pleasure of the sovereign in a bad sense; he would consider it, of course, as a great boon, if instead of its being resumed upon succession, he was allowed to hold it upon payment of a nuzzerana. But, I take it, it was the same under our own feudal institutions; there were a great variety of wardships and fines upon succession which were paid to the lord or the monarch, which were never thought oppressive. It was the understood rule of tenure upon which land was held; and it was never considered despotic that the sovereign should have the power of giving away the heiress of a great estate in marriage, and receiving from the man who married her a large sum, as our sovereigns did; it was understood as a feudal incident; it was paid, and it was not thought oppressive to demand it. If an enormous sum had been demanded, probably it would have been thought oppressive; but not otherwise.

6272. Has it been the custom in India, under the British Government, to demand a nuzzerana from the person entitled to succession, whether that succession was to an ordinary tenure, subject to rent, or to a rent-free tenure?—It has not been the practice; but in 1828 it appears that Sir John Malcolm recommended it to the Government of India, and that minute of Lord Metcalfe takes this line:—Lord Metcalfe says, "I agree with Sir John Malcolm if he means one thing, and I do not agree with him if he means another thing. If Sir John Malcolm means that all existing rent free grants should be confirmed in perpetuity, whether they be good or bad, a simple nuzzerana being taken upon succession, I do not agree with him; I think the Government ought to have the whole of the revenue, and not only the small part of it paid upon the succession. But if Sir John Malcolm means that, after having investigated those tenures, and having discovered what were bad, and put the whole revenue upon them, we then should put a nuzzerana upon those which were good, then," says Lord Metcalfe, "I agree with him; I think it ought to be done; I think it is the best tax we could impose;" and, as the Committee will see when they read that minute, he argues with his wonted ability, and, to me, quite conclusively in favour of that course.

6273. If you exacted from the successor to a rent-free estate a tax called nuzzerana, or known by any other name, which tax you did not require from the possessor of another estate, would not that virtually amount to compelling the holder of the rent-free estate to pay a rent from which he had been exempted, and claimed to be exempted, by immemorial usage?—I admit there is some force in the argument involved in the question put by the honourable baronet, but my answer to it is this: that in a country where the Government is endeavouring to give the people more and more the advantages of good Government, of the administration of justice, of protection from foreign assailants, and in every other way, there is something so monstrous in the claim of any person to be exempted from bearing his share of the public burdens, that all enlightened public opinion would go along with the Government in making such a demand; I think the demand will appear still more equitable when you consider that the Government is now going on giving additional advantages to the people. In the case of the Ganges Canal, for example, rent-free holders of tracts of land along the course of that canal will derive equal advantages with rent-paying proprietors from that irrigation; from the improved roads; from the bridges which are being made, and from every measure of the Government tending to the improvement of the country. Is not it equitable, that not only having the same advantages with others, but participating with them in the prospective advantages arising from the outlay of the public money raised by taxation, those persons should pay some proportion towards

towards those expenses and those charges, and, if you will, should pay something towards relieving the community from unwise taxation. I cannot think that there can be anything unjust in a taxation so raised and so employed.

6274. Still, conceding the truth and justice abstractedly of all that you have said, would it not in fact be compelling a person who succeeded to a rent-free estate to pay rent in the shape of a fine?—It would be compelling him, in the shape of a fine, to bear a certain and very moderate share of the public burdens, and to pay a very moderate contribution toward the public outlay, in the benefits resulting from which he was participating equally with those who now bear the whole of the burden.

6275. I collect, from your evidence, that the fine which such successor to a rent-free estate would be called on to pay, would not be required from the successor to another estate?—I would not require it from a man who already bore a share of the public burdens; I would not require him to pay it, but I would require the rent-free holder to pay it. Put the converse of the proposition: supposing the Government were to say, or could say, to all proprietors of rent-free tenures in the country, "You are deriving already great benefits without paying anything for them; we are going to improve our courts of justice; you must not share in those improvements, unless you bear a share of the expense; we are going to improve our means of irrigation, your estate will be irrigated; what right have you to that, unless you contribute something towards the expenses?" Under those circumstances, I suppose the rent-free holders would be glad to come in and say, "We will contribute."

6276. Is not there a water-rate charged upon all persons who derive benefit from irrigation?—No doubt there is.

6277. Would you consider it just to impose one scale of water-rate upon an individual having one description of tenure, and a different scale of water-rate upon a person having another form of tenure?—I consider it perfectly fair that the person who now pays nothing should contribute towards the expenses of the public improvements generally.

6278. Then it amounts to this: that because a man happens to be a proprietor of a rent-free estate, you will make him contribute in some way or other?—How should we bear it in this country; if a man were to say, "I have a grant from King Stephen, that neither I nor my heirs ever should pay any taxation to the Government;" should we endure it for a minute? I do not think we should.

6279. Mr. *Spooner*.] That is not quite the question; should we bear to have an additional tax put upon us which others did not bear, because we happened to hold estates under a particular tenure?—It is not a question in India as to the holding of the estate; it is a question of taxation purely.

6280. Sir *T. H. Maddock*.] Are you aware that the plan of Sir John Malcolm, which you have alluded to, was referred to a number of the highest authorities in India for their opinions?—Yes; I think it bears upon the face of it that a reference was made to political officers and others, and I think they were generally favourable to it.

6281. Mr. *Elliot*.] Would you extend those rules as to the nuzzerana or the resumption to those estates which had been decided in our own courts to belong to lakhirajdars, rent-free property?—Yes, I should be inclined to require him to pay. I would make the nuzzerana very moderate, and only impose it upon successions. It should not be an annual tax, but only upon the succession of the heir to the estate.

6282. Mr. *Fitzgerald*.] Will you state the date beyond which the inquiry is not to go into the possession of rent-free lands?—I think, in Bengal, the date was 1765.

6283. In 1793 it might have been very easy for a person to prove his title up to a date anterior to 1765; but from the lapse of 60 years, it may be impossible for him to do so?—Practically it is not impossible, because many do obtain exemptions. I believe very few of the grants are in reality valid grants; many persons do prove exemptions, either by real documents or by forged ones; but I believe in reality there are very few really sound grants. The fact was that, in the troublesome times when the Mogul empire was falling, those grants were created, and forged, and fabricated to an enormous extent.

6284. Mr. *Hardinge*.] On what principle have the resumed lands been settled?—They have been settled very leniently, with the rent-free holders,

R. D. Mangles, Esq., M. P.

13 June 1853.

very generally, upon what is called half-jumma; the Government taking half the rent, and leaving half the rent to the rent-free holder.

6285. Upon the same principle as in the North-western Provinces?—Upon much more favourable terms than the assessment in the North-western Provinces.

6286. Is the statement correct, that 18 *s.* out of every 20 *s.* goes to the Government by way of rent?—That statement has arisen from this, that that was the theory of the permanent settlement. The theory of Lord Cornwallis's settlement was to take $\frac{10}{11}$ths; but the facts are extremely different from the theory. There are many estates under the permanent settlement of which the revenue now enjoyed by the zemindar is equal to the Government revenue. I remember the case of an estate which paid 10 *l.* a year to the Government, the zemindar's own rental being 120 *l.*

6287. What has the Government done in its capacity of landlord in the way of spending money in settlements and surveys?—Speaking from memory, the north-western survey cost somewhat more than 300,000 *l.* and the settlement cost somewhat less; the whole amounted to about 575,000 *l.*, which includes the ascertainment and record of the rights of every individual connected with the soil throughout an area (I speak again from memory) of 70,000 square miles. I believe it is one of the greatest statistical works ever executed by any Government. Bengal is now being surveyed under the same system, and so, also, are large portions of Bombay; all at the expense of the Government.

6288. Do you think any measure could be adopted to prevent the zemindars in Bengal exacting more than a certain amount of rent from the ryot?—Where rights do not exist on the part of the ryot, it is not for us to create such rights; Lord Cornwallis, whether wisely or unwisely, made the zemindar a landowner, and gave him all the privileges of raising his rents, or dealing with his lands as it seemed good to him. Where the ryots possessed rights anterior to the permanent settlement, and the rights were recognised by the laws of that period, no doubt those rights ought to be maintained; and the best and only way of maintaining such rights is, in my opinion, to give the people a good and cheap administration of justice, so that they can resort to a court of law to defend themselves against any act of extortion or exaction.

6289. Was not there some provision made for preventing the rates paid by the ryots being raised, unless the zemindars should prove that they paid less than the nerik of the pergunna?—That is the law of the permanent settlement, but the pergunna rates were very floating and uncertain things, I believe, in practice; and the result of the laws of landlord and tenant which the permanent settlement has produced is this: that where the zemindar is an able and energetic man he oppresses the ryots; but I have known instances where the zemindar was a feeble man, where the ryots have almost equally oppressed the zemindar. I remember one case, which I brought to the recollection of Mr. Halliday, when he was a witness; that was the case of an Armenian, Owen John Elias, who told me he had been obliged, through the stubbornness of his ryots, to institute no less than 1,000 summary suits for the recovery of arrears of revenue; and his ryots, by combining against him, had nearly ruined him by law expenses.

6290. Have you ever known instances of ryots raising a subscription to relieve their zemindar from pecuniary difficulties?—No, no such cases immediately occur to me.

6291. Do you think that Lord Cornwallis intended that the zemindars should have the power of increasing the rent of their ryots?—Certainly he did not intend it where the ryots were holding at any fixed rates; and certainly I think also he did not intend that any rents should be raised by the rate of the pergunna.

6292. Has not one great result of the permanent settlement been an increase of cultivation?—An enormous increase of cultivation; the whole country is now cultivated to a vast extent.

6293. Sir *T. H. Maddock.*] Do you know what was done upon the concluding suggestions of that minute of Sir Charles Metcalfe?—I do not.

6294. *Chairman.*] Can you give the Committee any information as to the manner in which the land revenue was previously or is now administered, under the native governments of India?—There is every evidence that under the native governments, with very partial exceptions, it was administered very laxly, but at

at the same time with very great severity, and often with extreme cruelty to the people. The whole history of India teems with examples, in different parts of the country, of the violent and cruel methods which were taken from time to time to collect the revenue, or to raise it, or to make the zemindars more amenable and more subservient to the Government. Perhaps the only way to show the Committee what the state of things was at different periods, is to mention facts which occur to my memory on the subject; of course, I can only give examples. One of the managers of the revenue at Moorshedebad, for example, before our period, made an enormous pit, which he filled full of all sorts of ordure and filth, and dead carcases of animals, and nicknamed it Paradise; and into this pit he plunged up to the neck all zemindars who were in arrear of revenue, and kept them there till they paid what he chose to demand from them. He also made a very large pair of leathern pantaloons, which he filled with rats and cats, and other animals and insects, and biting creatures, and strapped them round the waists of the zemindars who were in default, until they paid their revenue. Then I have understood that the Rajah of Purnea, who was a very large payer of revenue to the native government, was put into a cage and hauled up to the top of a very high tree, and kept in this cage like a bird till he paid his revenue. It is also a matter of history that, in the year 1732, Roostum Khan, who was managing what are now called the northern Circars of Madras, hunted out all the zemindars of that part of the country, and as to those whom he could not catch himself he offered a reward for their heads. of which he made two great pyramids; and Mr. Grant, who was then, I think, the Resident at Nagpore, states that he himself had seen one of these pyramids of skulls, which remained as a monument of the revenue system of our predecessors. Those instances are of comparatively old date; but within a very few years, when Lord Hardinge was Governor-general of India, I have seen a letter from the Resident at Lucknow to Lord Hardinge, in which he states that one of the revenue collectors in Oude had sold 1,000 men, women, and children into slavery, in order to realise the revenue of a particular district. The fact is, that with very rare exceptions, where they have been wise and just administrators, the revenue system of the native states, whether in time past or time present, has been bad beyond belief or conception; and when an unfavourable contrast is drawn between our Government and the native governments, the instances taken from the latter are simply one or two exceptions. There was the famous Purnea, the administrator of the Mysore; there was a celebrated nabob at Bhopal; and there have been one or two Mahrattas of great excellence as public administrators; their examples are dwelt upon, but they are simply exceptions to the universal rule of extortion and cruelty.

6295. Mr. *Hardinge.*] Is not the revenue now collected in Oude at the point of the bayonet?—Thirty years ago, I travelled through Oude, and the first eight or nine days I was there I heard cannonading going on in the course of collecting the revenue. Lord Metcalfe told me, as an illustration of what had existed before our time, that upon our first getting possession of the Delhi districts, when he went out to make the settlement, he was obliged to take a regiment with him; but when he went out at the end of the year to make the collections, he was obliged to take two regiments and guns. Now that part of the country is as peaceable and as quiet, and the revenue is as easily collected, as it is within five miles of Calcutta. Every village was then fortified; every mud fort now is level with the ground, and the whole of the population living in hamlets all over the country, as in Bengal. I saw these fortifications in 1822, when they were fast going to ruin.

6296. *Chairman.*] What is your opinion as to the alleged impoverishment of the cultivating classes, and the causes of their actual condition?—I believe that it is entirely a mistake to suppose that the cultivating classes have been at all impoverished. I think the reverse is entirely the case throughout India, so far as I am aware. At an early period of our rule there were unhappy instances, as in the case of Bundelcund, of over-assessment; but the Government now knows right well that it is not merely wrong and wicked to over-assess the people, but that it is the greatest act of folly; it is killing the goose that lays the golden eggs; and supposing they were cruel enough, they are not foolish enough to over-assess the people. I believe the wealth of the cultivating classes throughout India has greatly increased of late years, and one proof of that out

R. D. Mangles, Esq., M. P.

13 June 1853.

of many is the enormous excess of the importation of the precious metals into India compared with the exportation. One of the most marvellous facts in political economy is the way in which India for centuries, and more so of late than ever, has swallowed up the precious metals. I was looking some time ago into "Bernier's Travels," and he speaks of India as a "barathrum" which had swallowed up the precious metals in all times. There are statements now before the House of Commons, showing the enormous preponderance of the imports of the precious metals into India over the exports. What becomes of them, excepting the ornaments of the people, it is very difficult to say; but I am sure I speak within bounds when I say that within the last 100 years there has been an excess of imports over exports of at least 150,000,000 *l.* sterling. It is one of the most marvellous facts in political economy.

6297. Sir *C. Wood.*] Do you suppose that none of it goes out over the inland frontier?—We know all that goes out by sea; the only access by land is through the valley of Assam and over the mountains of Affghanistan, where there is no trade comparatively speaking, and the amount exported must be very trifling. The only exit one can think of, and the amount so taken must be very small, is by means of the Mahomedan pilgrims going to Mecca, who probably take a good deal of money with them; but that is the only means of exit which we cannot measure that I can think of.

6298. Sir *T. H. Maddock.*] Are you aware that it is generally understood that, even at the present day, though the practice is not so general as it was in former days, a considerable quantity of treasure is buried in the earth?—I have heard it so said; timid people might do it when a war was impending; but I do not think the practice can exist to any such an extent as to account for what I confess I cannot account for otherwise, viz., the enormous surplus of the import over the export of the precious metals into India.

Francis Horsley Robinson, Esq., called in; and Examined.

F. H. Robinson, Esq.

6299. *Chairman.*] WILL you state the employments which you have held in India, the time you were there, and when you left?—I entered the service in 1824; I served as Assistant Magistrate and second Registrar of the Civil Court of Bareilly, Registrar and joint Magistrate of Agra, Secretary to the late Lord Metcalfe when Resident and Commissioner of Delhi, Sub-collector and joint Magistrate of Pelibeet, Collector and Magistrate of Shahjuhanpoor, Collector and Magistrate of Furuckabad, Commissioner of Revenue and Police, and Political Agent for Rohilcund, and I acted in the same capacity for the division of Agra; I acted for about two months as Judge of the Sudder Dewanny and Sudder Nizamut Courts of the North-western Provinces; I was senior member of the Sudder Board of Revenue of the North-western Provinces. I resigned the service on the 1st January 1852.

6300. You are well acquainted with the mode of assessing the land revenue, both in Bengal and in the North-western Provinces, are you not?—I am practically, in the North-western Provinces, and from reading and study in Bengal.

6301. You succeeded Mr. Turner in the North-western Provinces, did not you?—I did.

6302. Did you introduce any changes, or did you follow the same system which had been previously adopted?—We continued the same system. A new question arose when I was on the Board, which I believe is still under discussion by the Government of India; it was the question of the fixity of tenure of the ryots. In the Revenue Department we had decided that, under certain conditions, the ryot or cultivator could not have the rent assessed upon him at the settlement raised during the period of the settlement; but that decision was only come to by the revenue authorities; it was still an open question for the courts, and the law was quite uncertain, so that we could not tell what the decisions of the courts might be. The question before the Government and before us was, whether or not it would be expedient to enact a law securing to the ryots the rights conferred upon them at the settlement by the revenue authorities; it was a question full of difficulty, which was left undecided when I quitted India.

6303. What is your opinion as to the propriety of securing the ryots in their possession?—I think it is absolutely the duty and the necessity of the Govern-

ment, if they wish the flourishing state of the North-western Provinces to continue.

6304. Were there any complaints on the part of the natives as to the system now adopted in the North-western Provinces?—Great complaints on the part of the zemindars, and especially on the part of the talookdars, who are the highest class, and the most opulent zemindars; they found their power of extorting money from the ryots very much curtailed by our operations, and they were naturally discontented with them. The talookdars, the higher class of zemindars, had more to complain of; for they not only had their power of exacting rent limited, but they were actually discharged altogether from the management of those estates, and compensated by a money allowance, so that they lost both in money and in position. Those were the only parties who were discontented with the settlement.

6305. The other classes were not discontented with it?—No.

6306. Has that system, do you think, tended to increase the comfort and prosperity of the natives?—Most decidedly; the condition of the general body of the people since the settlement has improved to such an extent as I could not have believed, if I had not witnessed it myself.

6307. Is there abundant capital for the purpose of improvements there?—There is a great deal of capital in the country, and a great deal of money has lately been laid out by the natives in improving their lands in their own way, that is, by digging wells. But it has also been thought advisable to assist the people by advancing money on the part of the Government to effect improvements, on the security of those improvements.

6308. Is it your opinion that there is no injury arising from the want of the means of improvement?—Certainly not; the accumulation of capital has increased in the North-western Provinces since the settlement, although the accumulation of capital had been nearly destroyed in the North-western Provinces before the settlement was made, and they were falling into the condition of Bengal.

6309. In your opinion the wealth of the North-western Provinces has increased?—Materially.

6310. Has the population increased?—Very extensively.

6311. With regard to property, is it secure in the North-western Provinces?—It is secure in a great measure, owing to the character of the people who hold it; but it is insecure in another sense, that our courts are not very efficient.

6312. What courts do you refer to?—The courts of civil judicature.

6313. Are they deficient with regard to their decisions as to property?—I think it is principally because they have a bad law, or rather no law to administer, and a bad system of procedure.

6314. What change would you recommend in the procedure of the courts?—I would simplify it altogether.

6315. You speak of the Company's courts in the North-western Provinces?—Yes.

6316. What change in the procedure would you recommend?—In the first place, a code is very much wanted, so that the judges should know what law they have to administer. Sitting to a small extent on the Judicial Bench, I have found myself without any law to administer; the consequence is, that law is made up of the individual opinions of the judges, and what law exists is like the English law, a collection of decided cases, those cases, I believe, running over a very small portion of time; but they are very numerous and very complicated, and you have all the inconvenience that you have in England of such a system of law, without the counterbalancing advantages of judges of very high qualifications, of an intelligent bar, and a public opinion brought to bear upon the adjudication of the courts.

6317. In cases affecting property, would you introduce juries?—I think juries properly regulated, or rather punchayets, are a material assistance to the administration of justice. I quit agree with what Mr. Henry Lushington has stated in a Minute, which is embodied in the proceedings before the Committee of the House of Lords.

6318. With regard to evidence, would you take it in the present form, or should it be always orally given?—With regard to evidence, I would not take

F. H. Robinson, Esq.

13 June 1853.

it as at present; it should be oral evidence taken by the judge, on the system on which we take our evidence generally in revenue matters.

6319. Do you consider that the revenue in the North-western Provinces is likely to increase?—It has increased since the operation of our settlement. Our receipts have increased every year. Our revenue does not stand nominally at so high an amount as it did when we commenced the settlement, but the receipts upon that revenue are much larger.

6320. In what way has it increased?—The collections have been punctual. Before we had a large rent-roll, and the rents badly paid. Now we have a moderate rent-roll, and the rents punctually paid.

6321. Has it increased in consequence of an increase of cultivation, and from land which did not formerly pay revenue coming into cultivation?—Certainly, from an increase of cultivation. I have ridden over a tract for a day, every acre of which was cultivated, which I remember 30 years ago a barren waste.

6322. Is the police good?—The police, under all the disadvantages attending it is, I think, one of the best things we have done in India; there is still much room for improvement, but a great deal has been done.

6323. Besides those qualifications which you have mentioned as to improvements to be made in the judicial system, are there any other improvements or suggestions which you would make with regard to the revenue department in the North-western Provinces?—I should like to see, in regard to the administration of the revenue, more consideration shown to the natives, an extended employment of them, and a fairer treatment of the native servants of the Government.

6324. Will you state to the Committee more at large your views upon those three points?—I think some opening should be made for the Government to employ natives in situations of greater emolument and higher power in the revenue department than is possible under the present regulations. I would have all native servants, whose employment involves the exercise of a considerable degree of intellect, secured in their appointments from being removed by any authority less than that of the Government. The discipline of the natives, I think, should be the same as that of the English servants of the Government, and they should not be treated with more harshness than the European servants of the Government are.

6325. In your answer you are referring to the servants of the Government; you are not speaking of the cultivators of the soil?—To the servants of the Government who are not in the covenanted service. Generally an Englishman, or a man of mixed blood, gets more lenient treatment than a native; any offence which a native commits is visited with extreme and very often with unjust severity.

6326. Who visits him with that severity?—His immediate official superiors.

6327. Those are covenanted servants of the Company?—Those are covenanted servants of the Company. The collectors and magistrates are the people in whom that authority is principally vested, and they are the people who, I think, often treat the natives with great harshness.

6328. Mr. *Elliot*.] What class of persons are removable by the collector?—All classes of persons short of a deputy collector and joint magistrate.

6329. Is the sheristadar or the treasurer of the collector's office removable?—Yes; but he has an appeal to the Commissioner.

6330. Has he no appeal to the Government?—He has an appeal to the Government, but in practice the Government do not interfere.

6331. Sir *T. H. Maddock*.] Would you extend the Government interference in all those matters to the appointments and dismissals of common peons?—I guarded my statement by saying all appointments which required the exercise of superior intellect, which could be filled only by educated men.

6332. Limiting your answer to that class of persons, would not it entail an enormous mass of business upon the Government?—I very much doubt that. I think if a collector knew that proceedings of this kind would come under the notice of the Government, he would be cautious how he removed a man.

6333. Do you think that the system which you suggest would have no injurious effect in weakening the authority of the collectors, or any other officer of that description?—I see no necessity for supporting authority in the sense of enabling

enabling a man to do wrong with impunity. In the earlier part of our rule, perhaps, we were in a position in which we were not able to look too narrowly into these matters; but at present the subjection of the country, I speak of the North-western Provinces, is so complete, and our authority so firmly established, that our policy is not vigour so much as to see that authority is not abused.

6334. Mr. *Elliot.*] Does not the Sudder Board exercise a supervision over those removals?—They would if they were allowed; but I think it is the policy of the Government in the North-western Provinces to discourage the Sudder Board from interfering in those matters. They (the Government) hold the opinion, that as little interference should take place as possible after the thing has gone up to the Commissioner, and they are even against much interference on the part of the Commissioner; although I believe no people are more aware than they are, or more ready to acknowledge that there is a great deal of unfairness and severity exercised towards the native servants of the Company.

6335. Mr. *Mangles.*] The native servants of which you have spoken, in regard to whom an undue severity is exercised, are purely ministerial officers, are not they? have you not made an exception with respect to the deputy collectors and deputy magistrates?—The tehsildar exercises judicial powers.

6336. Has the collector power to remove a tehsildar?—Yes.

6337. Without appeal?—He has an appeal to the Commissioner.

6338. Has he no appeal beyond the Commissioner?—He has an appeal nominally to the Government, but the Government never will interfere, and never do interfere.

6339. Has not it struck you, as it has struck many persons connected with India, that one of the great evils of our administration is that right of perpetual appeal, and not having any final authority in anybody's hands, so that often a question of no very great importance is not only appealed through all the intermediate stages up to the Government, but even home to the Court of Directors?—Certainly; but that I do not think applies to the supervision of a small body of officers exercising very important duties, from whom the number of appeals on the whole would not be likely to be very great; and certainly, I think, those cases would much more seldom come before the Government if such a system as that which I have indicated prevailed.

6340. With regard to the higher class of native functionaries, the sudder amins and principal sudder amins, native deputy collectors, and native deputy magistrates, they have full protection, have not they?—They have full protection, except that I think a man in the covenanted service would get off better, if a charge were brought against him, than a man of this class. There is a natural bias in favour of a man of your own colour, or your own rank of life, and mixing in society with you.

6341. Have you ever known, in practice, a principal sudder amin or a native deputy collector unjustly dismissed from his office?—I do not think I have, but I have known men of another description improperly kept in.

6342. Sir *T. H. Maddock.*] Are you to be understood to say that in the North-western Provinces the collector has the power of dismissing a tehsildar, without making any reference, or obtaining the sanction of the Commissioner?—He does so every day; I have myself often taken up cases as Commissioner, finding that a man had been turned out, when I had had no report even of the fact of his being turned out.

6343. Sir *J. W. Hogg.*] There is an appeal, is not there, from the collector to the Commissioner?—Yes.

6344. And from the Commissioner to the Board of Revenue?—Yes.

6345. Is that appeal frequently had recourse to by natives who are dismissed from their appointments?—It is had recourse to, but it has been discontinued very much of late years, from the aversion of the Commissioner or the Sudder Board to interfere in those cases.

6346. Have you not known cases having relation to the officers whom you have spoken of, where that reference and appeal have come home to the Court of Directors?—Yes, I think that cases of that sort have arisen.

6347. Do you think any gentleman is competent to discharge the duties of a collector, who cannot be entrusted with such a control over his subordinates as enables him to dismiss them for negligence or misconduct, when the improper

F. H. Robinson, Esq.

13 June 1853.

exercise of that power of dismissal is controlled by a power of appeal to his immediate superiors?—Certainly not; but then you have not every man competent to exercise the duties of a collector who holds that appointment.

6348. Do you think that the tendency, generally speaking, of the gentlemen of the civil service of India is, to be unkind, and harsh, and cruel towards the natives?—I think the tendency is certainly to be harsher, unkinder, and less conciliating than it used to be when I first went into the country.

6349. Have you ever heard it urged as a general complaint, that where natives and Europeans appear before the country courts, the desire to be considerate to the natives, and to give them justice, is very often supposed to be carried to such an extent as to justify complaints on the part of the Europeans?—I never knew an instance of the kind.

6350. Have you heard that complaint referred to among European settlers?—No, I do not think I have heard that; but there are not many European settlers in the North-western Provinces.

6351. In the North-western Provinces, speaking of the gentlemen whom you have known there, do you state that among them there has been this disposition to be harsh and unkind?—No; the general character of the civil service in the North-western Provinces, I am happy to say, is an exceedingly high one, but in so numerous a body of men there are of course some who are not so good as others.

6352. The observations which you have made to the Committee, it would be your desire to confine rather to a few exceptions?—Certainly; I make them not as condemnatory of the civil service altogether, of which I entertain a very high opinion, but as pointing out what I consider a defect in our administration which ought to be remedied; I believe it is in the course of being remedied. The attention of the Government has been a good deal drawn to the subject, and I have no doubt that measures will be gradually taken to do away with it; but there stands the fact.

6353. Do not you think that a collector, or a judge, in order to discharge his duty efficiently to the public, must have a control over the subordinates who are around him?—I do not think it necessary that the control should be unchecked.

6354. Mr. *Mangles.*] Should not you think it an evil that, by the fiat of a superior appellate authority, a collector or a judge should be obliged to retain in the employment of the Government under him a sheristadar, or a treasurer, in whom he felt no confidence, but whom he believed to be a dishonest man, and an intriguer, though he may not be able to prove it before a court of justice?—Or a man he has a prejudice against. In all those cases it is very inconvenient for the public service to keep such men in juxta-position, their relations being so intimate; but the remedy I have proposed, which I succeeded partly in inducing the Government to permit us to adopt in India, is to transfer such a person to another district, so as to separate people so situated.

6355. Sir *R. H. Inglis.*] In point of fact, did you ever exercise the power in your own public life of either dismissing, or recommending the Government practically to dismiss, by removing any native subordinate who was immediately under your jurisdiction?—I have exercised that power.

6356. That power which you exercised in your own person would probably, in your judgment, be exercised with equal discretion by some of your compeers in the public service of India?—Certainly.

6357. You would not, therefore, consider that the exercise of such power by another gentleman was necessarily an abuse?—Certainly not.

6358. Are you aware whether such a power exists in England in respect to the removal of functionaries from a subordinate office at the discretion of their superiors?—Undoubtedly.

6359. In point of principle, then, you do not mean to say that you wish the Committee to understand that there is any objection to the existence, and of course not to the exercise of the power in India?—Under due checks.

6360. Your attention was called lately to the existence of such checks; viz. that the power could not be exercised by you, or any other gentleman in an analogous situation, without the party aggrieved, if aggrieved he were, having redress in the form of an appeal. That is the fact, is not it?—Yes.

6361. From your knowledge of the native character, do you consider that they are more incorruptible and more free from administrative defects than the great

great mass of subordinate persons in offices in England?—I should think they were very nearly on an equality, wherever you take proper measures to secure their probity and good conduct.

6362. By what process would you secure probity?—By a careful selection, a sufficient remuneration, and fair treatment when in office.

6363. With respect to the three sources of success, careful selection, sufficient remuneration, and good treatment, will you state to the Committee whether you consider the actual administration in India, as conducted by yourself and other gentlemen in similar situations, be or be not free from blame?—I think we are certainly not free from blame in either of those respects: I think we select hastily, we do not remunerate sufficiently, and we do not treat with sufficient consideration when in office.

6364. To proceed with the three points in order, what fault do you find with the selection, stating in the beginning of your answer by whom such selection is made?—I can only speak from experience; I have seen many unfit selections made.

6365. By whom?—By the officers who have the respective powers of selection; it is generally the collectors and magistrates.

6366. Do those collectors and magistrates in the districts over which you have yourself presided, as a general course of proceeding, recommend men who are unfit, or is the proportion of unfit men so recommended by them to those who are fit to be recommended about nine to one, or in any other proportion?—It is difficult to state an arithmetical proportion of that kind without having the arithmetical elements for making the calculation.

6367. In other words, is the number of unfit appointments made so large as to fix itself upon your mind and memory as an element of evil in the administration?—Taking the districts on an average there are in them about five or six tehsildars, and generally you would not get above two or three really good men administering that office.

6368. Is that from the difficulty of finding men fit for the service, or from partiality, prejudice, or corruption on the part of those who have to make the selection?—Certainly not from corruption; very little from partiality; but I think it is generally from want of familiarity with the qualities which fit a man for public employment among the natives in India.

6369. The second cause to which you attributed failure was inadequate remuneration; have you any suggestion to make to the Committee upon that point, or have you any facts by which you can sustain your own opinion?—A tehsildar has generally 15 *l.* a month. His office is a very important one; he exercises judicial functions in the first instance; he is responsible for the collection and safe custody of large sums of money; he is at the head of the police of his subdivision of the country. I cannot help considering that a less sum than 15 *l.* a month is too little for them. There are many of them that have less than that; and I think, as far as I can judge from my experience, no man holding that situation should have less than 20 *l.* a month.

6370. Was that conviction impressed upon your mind during the period of your holding office in India?—Yes, undoubtedly; it was the result of long-continued observation of the good effect produced by every step which we have hitherto made in those three directions.

6371. Did you feel it your duty to make a representation to that effect to the Government?—I have made repeated representations, both public and private, on the subject.

6372. Did you ever have it in your power to act upon your own conviction by raising the salaries of any of your officers?—Latterly Mr. Thomason enabled us to do that, but it was done in the way in which things are done which men are driven to do; it was done by taking from some of the tehsildars who were paid a little more highly, and giving to those who were paid less upon the occasion of changes in the appointments.

6373. In point of fact, according to that measure of value, the tehsildar was subsequently remunerated by raising his salary to your own standard of the value of his services?—Very nearly.

6374. With respect to the third point which you referred to, as essential in the good conduct of the English administration in India, the good treatment of the natives who may be under our administration, will you state to the Committee whether you wish them to understand that, as a general rule, the bad

F. H. Robinson, Esq.

13 June 1853.

treatment may be regarded as predominant, and the good treatment as the exception?—The statement which I made originally was, that they should be treated upon an equal footing; that is equally well with servants of other classes; and I should say that, undoubtedly, in some cases a conscientious and just man would treat his native subordinates with the same justice that he would have treated Englishmen in the same position. But those are exceptions. There is a strong feeling of dislike on the part of the ruling race in India to the people who are ruled over; the fact was known no better to any man than to the late Lord William Bentinck, who first attempted to stem the current of that feeling, and to raise the native population in the scale of society.

6375. Do you wish the Committee to understand that the scale of estimation in which the native population is held, has not been advanced by the measures of Lord William Bentinck?—Undoubtedly it has been advanced; all I maintain is, the desirableness of pursuing the course which he began.

6376. Where a Governor-general begins upon that principle, probably having the power, he will enforce it upon all the officers of his Government. Do you wish the Committee to understand that the regard paid to the feelings of the natives has or has not been increased greatly since particular attention was drawn to the subject by the measures of the Governor-general, Lord William Bentinck, himself?—I think there has been a reaction upon that point. Since the time of Lord William Bentinck there has been a reaction.

6377. As against the native population?—As against the native population.

6378. Do you speak from your own experience, you having left India, as the Committee understand, in January 1852?—I left the service at that time.

6379. Your experience, therefore, being to within the last two years an Indian experience?—Yes.

6380. You wish the Committee to understand that less regard was paid in the year in which you left India to the native feelings in the administration of the government of India, than had been the case in the time of Lord William Bentinck?—Yes, certainly, less than in the early part of my service; I think the feeling has grown up of late years.

6381. When did that reaction first take place?—I think I can trace it back as growing up gradually from the time that Lord William Bentinck left India.

6382. Is not it the fact, that the native character has had means of development since the time of the Marquis of Hastings, the time of Lord William Bentinck, and the time of Sir Charles Metcalfe, which it never enjoyed in the time of the Marquis of Wellesley, or Lord Cornwallis, or Mr. Hastings, three eminent Governors-general?—I can hardly say so; I think in those old times we had a great deal more of intercourse with the natives; we depended more upon their influence, and saw more of them socially than we do now.

6383. Admitting that the servants of the Company saw more socially of the natives at an earlier period than they may have done since, do you wish the Committee to believe that the influence of the natives with the press, and with the power of meeting in public assembly, is less now than it was when they had no public press, and when they had no power of meeting?—Yes, I think it is less. In making that statement, I should like to give my reason for it. The native press does not exist, and the meetings do not extend out of Calcutta.

6384. When you say the native press does not exist, do you mean that there are no publications in the native language permitted by the Government?—Yes, they are permitted by the Government, and you have a long list of newspapers; but if you had a return of the number of readers you would find it so small that it can hardly be said there is such a thing as a native press. If such a thing as a native press had existed to anything like the extent in which a press exists in England, the subject of the native press would have forced itself much more strongly upon the attention of the Government in India and at home than it has done hitherto.

6385. Have you, in your experience, known any instances in which parties removed from office have complained of that removal, and have complained in vain?—Yes.

6386. Will you specify any instances of that kind?—That is taxing my memory, and I should require time to refresh my recollection as to individual cases.

6387. Can you state upon your general belief, that there were such cases?—Yes. I will mention one case which occurs to me at this moment: I remember

member the case of a tehsildar who was dismissed by a collector in my division. The accusation upon which he was originally dismissed, though the affair became very complicated afterwards, was that he had disposed of a pony by raffle, and had made the people attached to his court take tickets for it; he was dismissed by the collector upon that ground. About the same time, a civil servant of the Government disposed of a bungalow upon the same terms; that came to the knowledge of the Government. The tehsildar was dismissed, and died dismissed; the civil servant received a reprimand, and was ordered to return the money which he had taken for the tickets of his bungalow.

6388. How soon after the dismissal did the tehsildar die?—The question became exceedingly complicated subsequently; I took up the case and represented it to the Government; he died during the investigation, I think about a year after his dismissal.

6389. It is not clear, therefore, that he would have died a dismissed servant had the investigation proceeded?—I think his chance of restoration was the most remote thing imaginable.

6390. What was your own decision upon that case?—My own decision was in favour of the tehsildar.

6391. The party having died, did any ultimate decision take place?—No; no ultimate decision took place, because he could not be brought to trial.

6392. The European was punished by a reprimand?—Yes.

6393. Known to all the station?—To the station, I suppose, it was known; it was not known generally.

6394. Was it known to all those whom it might affect by its example?—No, certainly not; it was not published to the service.

6395. Sir *J. W. Hogg.*] You are of opinion, that the practice of a public officer, like a tehsildar, raffling any article, and inducing persons under his authority to take tickets, is open to great abuse?—Certainly.

6396. Do not you think that the collector was justified in showing his disapproval of such a course by dismissing the officer who had recourse to it?—Certainly.

6397. Then you do not complain of the dismissal of the tehsildar?—Not supposing his crime to be proved; I did not find the facts proved by the collector. But my position is this: in the case of the native, even supposing the facts to be proved, the collector turns him out of his office; he being a man upon a small salary, and a man of an inferior rank to that of an English gentleman, and from whom less can be expected than from an English gentleman. A civil servant commits the same crime, and it is considered sufficient by the Government if he receives a reprimand. I mention those cases simply to show that there is one rule of punishment for the native, and another rule of punishment for the European. The results of the cases will not affect my position at all.

6398. I am confining my question to the tehsildar who disposed of a pony by raffle, inducing those under his authority to take tickets; in your opinion, was or was not the collector justified in dismissing the tehsildar for that proceeding, assuming that his conduct was such as you have stated?—Yes; I should have said he was justified, provided the same measure had been meted out to the covenanted servant who committed the same fault.

6399. Is is your opinion that the punishment to be inflicted upon any individual, for any offence, can in any manner depend upon the punishment to be inflicted upon some other individual for some other offence of an analogous character?—Not so far as the individual judge is concerned; but certainly it is a matter which ought to attract the attention of those who are conducting the administration of a great country; they ought not to allow a state of things under which one class of men receives a heavier punishment than for the same crime is received by another class of men.

6400. Am I right in supposing that this collector disposed of a bungalow by raffle?—By raffle.

6401. Who took tickets for the raffle?—The officers of his court and the zemindars of his district.

6402. Was that reported to the Government?—It was reported to the Government; the Government obtained information of it.

6403. Did the Government strongly animadvert upon his conduct, and remove him from his situation?—They reprimanded him; they did not remove him from his situation.

F. H. Robinson, Esq.

13 June 1853.

6404. They reprimanded him for his conduct?—They reprimanded him for his conduct, and ordered him to take back the bungalow and restore the money, which was done.

6405. Then I understand your complaint to the Committee to be, that this gentleman, for that conduct, which certainly was improper, was not dismissed the service?—I make no complaint, nor do I appear in the character of a complainant before the Committee. I make a statement of what my opinion is; that there is a different rule of treatment for the native servants of the Government, as compared with the European servants of the Government, and I have stated a case in proof of my opinion.

6406. You have been a long time in the service, and know the manner in which persons are treated by the Government, and the offences for which they are punished; is it your opinion, that to have dismissed that gentleman from the service for that instance of impropriety, would have been an act of extreme severity, and would have been so regarded by the service at large?—My opinion is, that a man remunerated upon the liberal scale upon which the Government remunerate their civil servants; placed in the honourable position in which he is, holding the rank of an English gentleman, ought, when he commits such an act as that, to be dismissed the service; and I believe that the large majority of the civil servants, who, I am happy to say, are men of honour and honesty, would approve of the sentence.

6407. You are of opinion that this gentleman, whoever he was, ought to have been dismissed the service?—Yes.

6408. You spoke of a reaction in the public feeling, as regards the natives, since the departure of Lord William Bentinck; since the departure of Lord William Bentinck, has there not been a continuous increase in the employment the natives in public situations, and also of the remuneration which they receive?—I am happy to say that there has been.

6409. Did not that increase in the numbers employed, the increase of confidence reposed in them, and the increase of their remuneration, go on during the whole of the administration of Lord Auckland?—During the administration of Lord Auckland it went on. I think the spirit of Lord William Bentinck's administration was fully carried out.

6410. Has not it been carried out continuously through the administration of Lord Ellenborough, Lord Hardinge, and the present Lord Dalhousie?—Yes, on the part of the Supreme Government, I may say it has been so.

6411. Is there any district in the British territories where the administration is carried on so much through the instrumentality of the natives, or where the remuneration to the natives is so large, as in the North-western Provinces, particularly the Punjaub?—No, I do not think there is.

6412. Does not it show that the employment of the natives, and the increase of their remuneration, is rapidly progressing, when we see that in the most recently-acquired district the number of those employed is greatest, and their remuneration largest?—I should not say it is rapidly progressing; it is progressing; I think the thing is forcing itself.

6413. You adverted to the case of the tehsildars as being inadequately paid; and you spoke of a representation to that effect having been made to the Government, which recommendation was that, as vacancies occurred, the pay of those tehsildars who received large pay should be diminished, and an addition made to the pay of the subordinates?—Yes, to equalise it.

6414. I believe that was referred to the Home authorities?—Yes.

6415. I believe the reply of the authorities was this, that if any tehsildar received too much, his pay ought to be diminished; that if any tehsildar received too little, his pay ought to be increased; but that they disapproved of the increase of the one, or the decrease of the other, being made contingent upon the casualty of death?—That order had not reached India when I left it.

6416. Do you admit the soundness in principle of what I have now stated?—Entirely. I beg leave to state further, that I do not believe there is anything more distasteful to the Supreme Government of India, or the Government at home, or anything they would be more ready to remedy, than exactly the state of things that I have given an account of.

6417. Sir *T. H. Maddock.*] You have stated to the Committee that it is your opinion that in the last 15 years the kindly feeling on the part of the civil

civil service towards the natives of India has been diminishing; will you state to what you attribute that diminution of kindly feeling?—It is a subject on which I have thought much, and I cannot quite satisfactorily make it out to myself. I think one cause is, that we do not depend upon the natives; we are no longer in so much want of the help of the natives as we used to be. When I first went to the North-western Provinces the country was unsettled; we used then to be obliged to count upon the powerful zemindars, and the natives of rank, to help us keep the country quiet; but now that necessity has ceased; that, I think, is one reason.

6418. Do you attribute this diminution of kindly feeling to the civil service generally, or to any particular rank or class of the civil service?—To the civil service generally, I think.

6419. It pervades the civil service, from the highest to the lowest?—I think so; I think the old servants of the Company retain the kindly feeling unchanged, but it is the younger branches of the service who show this indisposition towards the natives.

6420. *Chairman.*] What length of service do you consider to constitute an old servant?—I should say that men of about 25 years' standing in the service might be considered old servants; with those whose service has been under 25 years this feeling has been growing up.

6421. Are the Committee to understand you to say that this feeling is confined to persons whose length of service is less than 25 years, and that it is 25 years since the change took place?—It is from the time of Lord William Bentinck; the feeling has been growing up with the men who came after the time of Lord William Bentinck.

6422. Sir *T. H. Maddock.*] If this unfortunate change of feeling is general, what is the benefit which you anticipate from depriving the collectors and men of that rank of the power of appointing and dismissing their subordinates, and devolving the whole of that power upon the superior officers of the Government?—The superior officers of the Government are the best men in the service, generally speaking, and the least likely to be influenced by this feeling to which I refer.

6423. Do you consider that the gentlemen of 15 and 20 years' standing in the service are not as conversant with the vernacular languages of the people as those of 30 or 40 years' standing?—They are not, certainly, the profound scholars which former times produced; but, as far as the vernacular languages go, I should think they may be about the same, but they see much less of the natives, and know much less of their characters.

6424. Are there any gentlemen of the senior list of civilians who have travelled more about or seen more of the country than those officers of whom there are many now in the service, who were employed in making the settlements?—The men who made the settlements are rapidly dying out; the people who made the settlements were very much thrown into contact with the natives; the settlements have now been closed for some time.

6425. How long is it since the last settlements were finished?—The mass of the settlements, I think, were finished about 1841 or 1842.

6426. Then many of the gentlemen who were employed in those settlements must still be very young men?—Not many of them very young men; for example, I myself was employed in the settlement, and continued working at it till nearly the close of it.

6427. You have spoken of 150 rupees a month as the salary of a tehsildar; are not there a great many tehsildars who receive a much higher salary than that?—No, the highest salary now is 200 rupees.

6428. Since when have the salaries been reduced to that level?—I think it is within five or six years that that equalisation measure was introduced.

6429. Are the tehsildaries diminished in size, compared to what they were?—On the contrary, they have been rather enlarged.

6430. Are the rates of salary at all fixed in any ratio of per-centage to the amount of revenue to be collected?—Not by any absolute rule, but partially they are so.

6431. Do you consider 150 rupees a month the average of the salaries?—I should think it was hardly the average of the salaries.

6432. What is the salary of a moonsiff?—The salary of a moonsiff, I think, is 150 rupees, and an allowance for his office.

F. H. Robinson, Esq.

13 June 1853.

6433. What is the salary of a Sudder Amin?—I think he has 200 or 250 rupees.

6434. Do you consider that a tehsildar should receive a higher rate of salary, or as high a rate of salary as an officer entrusted with a very large share of the administration of justice?—No, certainly not.

6435. Would you propose to increase the salaries of all the officers?—I was speaking of the revenue officers. If I speak of the officers of the judicial department, I should say that what I have said applies to them still more strongly; the remuneration there is still more inadequate, but the treatment is fairer.

6436. How many tehsildars are there generally under one collector?—I think five or six.

6437. What do you consider this rate of salary of 150 rupees a month, enjoyed by a native officer, to be equivalent to in the allowance of an English gentleman doing the same duties, having regard to the obligations of society which each is liable to?—My idea is, that the remuneration of a native might be two-thirds of what you give to an Englishman, or one-half at the lowest.

6438. Do you think an Englishman who comes from a foreign country, who has had an expensive education before he leaves, and who lives in a climate most uncongenial to his health, ought to be remunerated in no higher proportion than one-third, or one-half more than the native?—I judge by the class who apply for those appointments in India now. You would find plenty of Englishmen in India who would be glad to take a tehsildary on those terms.

6439. Would they be competent to discharge the duties of the office?—I think they would fit themselves for it.

6440. By what process could they fit themselves for it?—There are, to a considerable extent, Europeans and persons of mixed blood so employed now in India upon the better tehsildaries; they get 200 rupees.

6441. *Chairman.*] The Committee understand from you, that this reaction to the prejudice of the native servants commenced after the end of Lord Bentinck's Government; do you attribute that reaction to anything arising from his previous Government, or do you attribute it to the conduct of Sir Charles Metcalfe and his successors?—I do not attribute it in any way or shape to the high authorities of the Government. I consider it to be a social change, which I do not clearly see my way in accounting for. It is upon the same principle that all the old Indian military officers would tell you there is no longer the same feeling of kindness on the part of the European officers to the sepoys.

6442. You do not attribute it to the authorities in India, nor to the authorities at home, nor the last charter which commenced just about that time?—No, except that I think a great deal might be done by the Government in India to check this feeling.

6443. Can you point out any particular measure which the Government might adopt?—If I were the Governor of a Presidency in India, I should be certain of being able to check it by the mere signification of my desire that the thing should cease. A man who holds the promotion of every person in the service in his hands, can effect a great reform of that sort.

6444. To that extent, you think successive Governors in India have not intimated their wish that the native servants should be treated with consideration?—I do not think it is a question which has been sufficiently prominently brought before them.

6445. Mr. *Mangles.*] Do not you think that Mr. Thomason has a very strong feeling of affection for the native population under his rule?—I think not.

6446. You spoke of a reaction against the native population; has not it been your experience since you have been in India, that a greater degree of social politeness and consideration has been paid to the natives?—I think not.

6447. Was not it the case when you first entered the service, that very few European functionaries were in the habit of giving the natives chairs in their presence, or allowing them to sit down, or allowing them to enter their rooms with their shoes on?—The custom of taking off their shoes is a point of etiquette. It was considered among the natives in my time, that is, the well-bred natives, a piece of rudeness to come in with their shoes on. I could no more have induced some of my native friends to come in with their shoes on, than I could have got an English gentleman to sit among ladies with his hat on. I think there was much more courtesy shown in the North-western Provinces in early days

days than there has been of late years; and what is more, we saw a great deal more of the natives than we do now.

6448. Do English officials keep their native servants standing in their presence now as they used to do?—No, it has been found more conventient, and the work is done better, by their being allowed to sit. I think it was Mr. Robert Bird who effected that change, and a very advantageous change it was.

6449. You do not attribute that to any kindly feeling, but simply to a selfish regard for the work being done better?—I do not think the change had much to do with kindliness of feeling.

6450. You spoke of the difference in the degree of punishment meted out upon one occasion to a native functionary and to an European functionary; do you think the dismissal of a native tehsildar, and the dismissal of an European collector, though nominally the same, are in fact the same with regard to the severity of the punishment?—I think when a man loses his bread it is much the same to him whatever his rank is.

6451. Do you think a native of India in the position of a tehsildar does in fact lose his bread and means of livelihood by being dismissed from the service, in the same manner that a civil servant of that rank who has been, say from 10 to 20 years in India, would lose his bread by dismissal?—It must depend upon individual circumstances.

6452. Have not they all pursuits in the country to fall back upon in the one case and not in the other?—There is no very ready opening for employment in India.

6453. Is the public service the only means by which the natives can rise to consideration and wealth in India?—Certainly not.

6454. Are not the whole of the walks of life in which his brethren and countrymen gain their livelihoods, and obtain a competency, open to such a native?—Yes; but I suppose it would be so with the European.

6455. You think that it is the same punishment in reality, as well as in name, the dismissal of a European and the dismissal of a native?—Except that the European officer loses a much better thing than the native.

6456. You do not think it can be said to be more ruinous to the one than to the other?—I do not think it is, except that formerly a native who was dismissed the service had always a chance of getting back to it.

6457. Sir *T. H. Maddock.*] He can get employment under a native prince?—He could get back into the Government service. So well known was it that those removals were capricious, that nothing was more common than for a man dismissed in one district to go to another and get employment. The Court of Directors issued an order prohibiting the re-employment of servants under those circumstances.

6458. Is there any impossibility in the native going to Oude, or Najpore, or Gwalior, and getting employment there?—There is nothing to hinder him from doing so.

6459. *Chairman.*] On the whole, do you consider that the population of the North-western Provinces is contented or discontented with the administration of the Government there?—Latterly there has been a good deal of discontent upon some points. They are contented with our revenue administration, I think, and with our police administration; but there are, unfortunately, matters of discontent floating in the native mind at present.

6460. They were contented with your administration of the revenue?—I think I was liked by them. I liked them, and it is very probable that they liked me.

6461. Will you explain what you mean by the causes of discontent which are floating in the native mind?—Mr. Mangles in his evidence mentioned one thing which has raised a good deal of discontent, and that is the resumptions. That discontent has, of course, a good deal died away with the lapse of time. There is discontent too to a great extent, and uncertainty and anxiety, upon the religious question; and I think the people feel very much the grievance that I have just now been speaking of, the harshness and inequality of their treatment, and the inadequacy of the remuneration of the native servants of the Government.

6462. The question refers to the great mass of the population; the inhabitants and cultivators of the soil; is there much discontent prevailing among them?

F. H. Robinson, Esq.

13 June 1853.

—The cultivators of the soil are decidedly contented, because much has been done for them.

6463. Mr. *Hardinge.*] Your remarks as to the discontent which prevails do not apply to the ryots, or the cultivators generally, but merely to our subordinate native officers?—And to the general population of the country.

6464. I understood you to say that it was confined to the subordinate officers?—The discontent which I allude to is a discontent with our Government. There is a great uneasiness and anxiety in the minds of the people upon the religious question, for instance. The ryot does not trouble himself much with that; but the population of the towns and the intelligent classes are discontented on that score.

6465. Mr. *Mangles.*] What do you mean by the religious question?—The missionaries have made a great deal of progress, and that has alarmed people of an opposite religion. In the next place, the servants of the Government have, to a considerable extent, taken a part in missionary proceedings; and altogether the native mind is unsettled upon that point. The orders of the Government about not assuming religious trusts, and the reasons assigned, which have become lately known, for the abolition of the tax on pilgrims, have all created a considerable body of discontent in the native mind, and a very unfounded impression that the Government will eventually, like the former Mahomedan Government, proceed to use unfair and undue modes of conversion.

6466. Has the Government used any unfair means hitherto?—No, I do not think they have; but one of their measures certainly has produced that impression on the native mind.

6467. Do you think it is undesirable that there should be the freest attempt on the part of religionists, of whatever class, to propagate what they believe to be the truth?—My opinion is, that the Government of India should have no partiality in favour of any religion, but should indifferently govern the people, whatever their faith be, and that no man should be under any virtual or legal disability or inconvenience by reason of his religious faith.

6468. That is not exactly an answer to my question. The Government, you said, have not shown any undue partiality?—I said that the Government have not taken any undue means to promote conversion.

6469. The Government having taken no undue means to promote conversion, do you not think it desirable that individuals, of whatever religious persuasion, should be allowed, by the use of suasion and argument, the freest exercise of their endeavours to promote what they believe to be the truth?—Provided they were not officers of the Government.

6470. Do you believe that any unpopularity of the Government, resulting from missionary freedom of action, ought to induce the Government to discourage missionary enterprise?—Certainly not; but they ought to hold the balance even.

6471. You believe that the unpopularity, which you say has arisen from that circumstance, is an unpopularity, be it more or less, which is unavoidably connected with the free exercise of religious opinion and the dissemination of opinion?—Yes; I say more than that even. I would say that it has been caused in a measure by the actual success of the missionaries.

6472. Do you concur in the opinion which was expressed by Mr. Macaulay in one of his essays, that for a person to desire the propagation and success of Christianity in India, it is not even necessary that the person should be a Christian himself, but only that he should not be much below the general European standard of civilisation and benevolence?—I should say that a man of education and enlightenment, even if he were not himself a Christian, would be glad to see the pure moral doctrine of the Christian religion taking the place of the imperfect moral doctrine of the Hindoo and Mahomedan systems.

6473. You do not think that the Government have taken any retrograde step in consequence of this alleged unpopularity arising from the success of the missionaries?—Certainly not; but I should be very anxious that the Government should take no step in support of missionary efforts, or in support of the Christian religion, and especially in the interest of the extension of the Christian religion. I cannot conceive of anything more fatal to the advancement of the Christian religion in India than its being understood by the people of India that the Government are anxious it should be extended, because it makes Christianity odious to them; nor can I conceive anything more dangerous,

gerous, in a political sense, than the risk of creating what does not yet exist in India, but which might be created by any decided action of the Government in this cause; and that is a spirit of religious patriotism.

6474. Is it practically the case, that in the distribution of public offices among the natives any undue preference has been shown, either by the Government or by its servants, to the natives of India professing Christianity?—I believe Christianity has not made sufficient progress to enable one to judge of that; there are not enough qualified Christians yet made to bring that question before us.

6475. Among the very small body of professing Christians, do you know of many, or indeed of any, instances of Christian natives having been raised to any situations under the Government?—I do not know of a single instance.

6476. Mr. *Elliot.*] In the superior and controlling situations in which you have been as a Revenue Commissioner, and a member of the Sudder Board, have you had occasion to report to the Government many instances of harshness on the part of collectors or other European officers under your control?—Yes; I have had a good many complaints.

6477. What has been the result?—I think the tendency of the Government in the North-western Provinces has been to support the collectors against me. I have no hesitation in mentioning, that when I sat on the Board, my colleague and I both expressed our opinions, and acted upon them, with regard to the reappointment of a tehsildar; and the Government told us in reply, that though they had laid down a rule for themselves not to interfere with our decision in that point, they were exceedingly displeased with our decision, and recommended us to avoid taking that line in future.

6478. Was that because the Government did not agree with your view of the case?—The Government did not say that; they kept that point entirely in the back ground, but they stated that it was our interfering in that class of cases which they disapproved of.

6479. Did that happen frequently?—That was the only instance in which they wrote to that effect to us.

6480. *Chairman.*] Do you speak of the Lieutenant-governor, Mr. Thomason?—Yes.

6481. Sir *J. W. Hogg.*] Was Mr. Thomason Lieutenant-governor during the time that you were a Member of the Sudder Board, and also a Commissioner?—Yes.

6482. Sir *T. H. Maddock.*] Were any of the Christian converts, to whom you have alluded, persons of rank and position in society?—I have known some persons of very considerable standing in native society, who have of late years become converts, and very sincere converts, I believe.

6483. Were they Hindoos or Musselmans?—Hindoos; I know of no instance of a Mahomedan convert of any importance.

6484. What is your opinion of the recent Act of Legislation, Act 21, of 1850?—I approve of that Act.

6485. On what ground?—Upon the general ground which I stated before, that no man in India, and I might say in any other country, should be under any legal or other disadvantage by reason of any peculiar religious belief he may entertain.

6486. If a clergyman of the Church of England were to turn Mahomedan, being the rector of a parish, would you consider that he ought still to retain the income of that rectory?—That is rather an ecclesiastical question; but I understand that in those cases it requires a very expensive and long process to turn him out, if he chooses to stop in.

6487. Sir *R. H. Inglis.*] Have you heard of a person becoming the member of another religious community, and in that case ceasing to be the incumbent of the parish which he might formerly have held?—Yes; but I have heard that if he refuses to resign, it requires a long and expensive process to get rid of him.

6488. Sir *T. H. Maddock.*] A Hindoo, on renouncing his religion, ceases to be the incumbent of that which is equivalent to a living, namely, the estate which was vested in him for the purpose of certain religious ceremonies and duties?—I cannot take that view of it; I think he would necessarily be obliged to give up any endowment of which he was the administrator, but I cannot take the view that all land held by Hindoos is an endowment in favour of the Hindoo religion.

F. H. Robinson, Esq.

13 June 1853.

6489. You think that that portion which is set apart for religious purposes ought not to be enjoyed by a renegade from Hindooism?—Certainly. Supposing a man became a Christian, upon whose estate there was a temple, and land attached to the temple for the purpose of its maintenance, I should hold that equity and fairness would oblige him to give up the temple, and its revenues and its lands, when he became a Christian; but I should not consider that there was anything that forced him to give up the rest of the estate, because I cannot agree in the view that the whole of the land is a religious endowment. I consider it to be property, and I think that the Government can only look upon it as such.

6490. Are there any expenses incurred by Hindoos in performing the obsequies of their ancestors?—Yes, there are.

6491. Are not those payable out of the estate which descends from the ancestor to his successor?—There is no law to make them so payable.

6492. According to Hindoo law and custom, is not it the case that the successor to such estate is the person bound to incur those expenses?—I should hardly say so according to the Hindoo law; according to the Hindoo religion he is bound to pay them.

6493. Mr. *Clive.*] Is the progress of education an element in the native discontent to which you have just been alluding?—It is looked on with suspicion by a great number of the people; by the agricultural classes in particular, as being a preparatory means of converting them. I was present with the Lieutenant-governor of Agra when he went to inspect a village school taken charge of by the Government, and he asked whether the attendance was considerable in it. The answer was, "No." "What is the reason?" "The people have all taken away their sons, because they hear that the Government are going to make them Christians."

6494. Mr. *Mangles.*] You stated that you thought the rule of the Government ought to be, that no person should be under any disability on account of his being or not being of any particular religion, is not that the case at present in India; is not there that entire freedom from disability?—No, I can state an instance to the contrary; the Religious Endowment Law. The Government will take an endowment for a Christian purpose, but they will not take one for a Hindoo or Mahomedan purpose.

6495. Do not they leave those trusts in the hands of the professors of the particular religion to be administered by them?—They, the Government, will not accept it.

6496. Is it desirable that the Government should accept religious trusts?—That is opening another question; I simply mention an instance in which a distinction is made between one religion and another.

6497. Is it desirable that the Government should take trusts of a religion which they do not profess themselves?—I think we are too particular upon that score. I remember two instances in which natives proposed to make extensive religious, educational, and charitable endowments, both being accompanied with the proviso of the maintenance of a temple and a mosque; one was a Hindoo, and the other a Mahomedan; they both came to me upon the subject. I was obliged to tell them that the Government would not take the endowments, unless they struck out the temple and the mosque. They said, "Then we will not make the endowment," and they did not do so. I see myself no reason why the Government should not as well have accepted those trusts as have taken an endowment, supposing it had been for an Independent chapel.

6498. Could not they trust their co-religionists to manage those trusts?—No, they wanted the administration of the Government; that was their reason for applying for it.

6499. Is not that a very high compliment to the Government, that they should prefer its management of religious trusts to the management of their co-religionists?—I was very proud of the compliment paid to the Government.

6500. You mentioned, in the early part of your examination, that before the late settlement was made in the North-western Provinces they were falling into the condition of Bengal; what do you mean by that?—I meant that the ryot became a mere tenant-at-will, subject to rack-rent, and was reduced to a state of great poverty, from which he was saved by Mr. Bird's establishment of fixity of tenure in the North-western Provinces.

6501. You

6501. You merely meant the observation to refer to the condition of the ryot?—Yes. *F. H Robinson, Esq.* 13 June 1853.

6502. You thought that in Bengal they were sacrificed, by Lord Cornwallis's measures, to the zemindars?—I know that they are so; we established fixity of tenure, as the Committee is aware, in the permanently settled provinces under the North-western Government.

6503. *Chairman.*] Can you suggest any new source of revenue for India?—I think that the resumption of rent-free lands is one source which may be looked to. I am of opinion that it is a very delicate operation, and should be carried out with great consideration and great moderation. It has struck me that a modified income tax might be resorted to in an emergency. You cannot have anything in the shape of a return of a man's income as you have in this country; but you might tax dividends in the Government funds, and in public companies, and official salaries and pensions, those being sources of revenue which you can easily get at without dispute.

6504. Would not it be considered in India, as it would be here, unjust to tax income derived from one source, leaving others untouched?—You cannot tax anybody without somebody crying out.

6505. If you taxed income from the funds, and did not tax income from other sources, would not that be considered unjust?—You tax it from all other sources in cases where you can get at the income.

6506. Would you include incomes derived from trades?—I would not hesitate to do that if I saw the machinery with which to do it.

6507. That would be a great difficulty with respect to an income tax, that you have not the machinery to collect such a tax upon incomes generally?—Yes, that is the objection to it.

Jovis, 16° die Junii, 1853.

MEMBERS PRESENT.

Mr. Baring.	Mr. Clive.
Sir T. H. Maddock.	Mr. Herries.
Sir G. Grey.	Sir C. Wood.
Mr. Fitzgerald.	Mr. Vernon Smith.
Mr. Elliot.	Mr. Baillie.
Mr. Mangles.	Mr. Ellice.
Mr. Hardinge.	Mr. Milner Gibson.
Sir R. H. Inglis.	Mr. Newdegate.
Mr. Spooner.	Mr. Labouchere.
Sir J. W. Hogg.	Mr. Lowe.

THOMAS BARING, Esq., IN THE CHAIR.

James William Ballantine Dykes, Esq., called in; and Examined.

6508. *Chairman.*] WILL you state to the Committee what was the period of your residence in India, and where you were stationed?—I was ten years in India, and for upwards of seven years I was employed as assistant to the collector and magistrate of Salem. *J. W. B. Dykes, Esq.* 16 June 1853.

6509. When did you return to England?—Last September.

6510. Upon furlough?—Upon furlough.

6511. The question immediately before the Committee is the revenue question; will you shortly state to them the system of land revenue which was in practice in Salem and throughout the Presidency of Madras?—The greater portion of the Salem District, and I believe, at the present moment, the greatest portion of the Madras Presidency generally, is settled on the ryotwar system. The Government deals directly with every man who holds land in his own right. Each field has a fixed assessment, and every man pays according to the number of fields which he holds. When the assessment was originally

J. W. B. Dykes, Esq.

16 June 1853.

fixed, it was declared not only that the assessment was fixed for good, and that so long as that assessment was paid the possession of the land would never be disturbed, but also that each man was at liberty, at the close of any year, to make any alterations which he chose in the number of the fields he held, with a corresponding variation in the amount of the assessment. If a man, for example, held 12 fields, and found himself unable to cultivate so many in future, perhaps through a bad season or a loss of stock, he might reduce the number to ten or to eight, and then the assessment of the fields he relinquished was struck off from the total amount he had to pay; or if there were vacant lands in the village, as is always the case, he took up what additional fields he required, and there was a corresponding increase made in the amount of his assessment. So that he stood in the position of a perpetual leaseholder, as regards his own interest; and as regards his liabilities to the Government, he was simply an annual tenant; that was the ryotwar system as it was originally introduced.

6512. So that the original assessment was considered permanent as to the land?—Permanent as to the land.

6513. And any improvements which were introduced upon the land in occupation were not further assessed?—They were not, nor are now, save in particular cases.

6514. What particular cases do you refer to?—Soon after the ryotwar system was introduced, it was thrust aside to make way for the permanent settlement through middlemen or zemindars; and when the middlemen failed, and the ryotwar system was again reverted to, several changes were made: first of all, the land having been rack-rented by these middlemen, the Government officials could not collect the original assessment, and were obliged to give favourable terms temporarily. There were a number of rules introduced to prevent this temporary indulgence being abused; some 25 rules being laid down for that purpose; and this affected the whole tenure, and made it more intricate and complicated. Then they commenced assessing the produce. When men did lay out capital and improve the cultivation, and raise other and more valuable produce, there was an assessment levied upon that produce, instead of the assessment being upon the land at a certain fixed amount, without reference to the improvements made. If the man, for instance, changes the cultivation of his ground and plants fruit trees, if the value of those fruit trees exceeds one-fifth the value of the rent, there is now a change made in the original assessment; and, in the same manner, if in rice grounds he should introduce the cultivation of the cocoa-nut or the areca palm.

6515. Mr. *Elliott.*] When was the alteration of the original settlement made?—The changes, in Salem, may be said to date from the year 1820.

6516. You stated that, in the first instance, the settlement was made in perpetuity; you subsequently spoke of an alteration which was introduced in the year 1820 to the disadvantage of the ryot; will you have the goodness to explain how a settlement which was made in perpetuity could be afterwards altered in 1820, in the manner you have described?—It was made, in the first instance, by the officer who took charge of the district when it was ceded by Tippoo; he made it in 1796; in 1802, the zemindary system was introduced, and there was a law passed giving the proprietary right of the land entirely to these middlemen, the farmers of the revenue. Many of them failed almost immediately; the land was sold and sold, and a change of hands taking place constantly; the Government found it useless to attempt to keep up that system; and so they reverted to the system which had been introduced in 1796, the ryotwar system. But I should observe, there was never any legislative enactment to that effect. In 1802, there was a legislative enactment conferring the proprietary right on the zemindars; whilst what has been done since has been a sort of makeshift. Still the assessment is looked on as fixed, save in those particular instances where it is levied upon produce, and no one ever dreams of disturbing the people in the possession of the land.

6517. Sir *T. H. Maddock.*] Have there ever been any complaints from those zemindars who were created in 1802, of having, in 1820, been deprived of the tenures which had been conferred upon them by a legislative enactment?—They were not deprived of them; when they failed to pay the assessments levied upon their respective estates, they were sold up from time to time; there were no bidders at the auctions, and the land gradually lapsed to the Government.

6518. *Chairman.*]

6518. *Chairman.*] Will you continue your explanation of the present system?—When the ryotwar system, as it may be called, was thus gradually reverted to, the land, as I have said before, was so worn out that they were obliged to give temporary assistance to decrease the rates for a while. A man took land at a third, say, of the original assessment; next year it was raised a little, and so on, till, in about five years, it amounted to the full assessment; and to prevent this system being abused, they were obliged to introduce a number of checks on the freedom of cultivation which had been at first permitted. Originally a man was allowed to relinquish his land when he found it necessary to do so from alterations in his private circumstances; but a check was placed upon that, whilst at the same time they commenced levying an assessment upon produce; as, for instance, an orchard, or the planting of cocoa-nut trees on wet land. Then another great change which was introduced was in reference to well cultivation. If you want to improve your cultivation, the usual plan is to sink wells in the land. In the dry season you have those wells to fall back on, and you can grow better and more valuable crops. Under the original scheme there was no interference with such cases, but according to the system as it at present stands, a man must ask leave of the collector before he can dig a well, otherwise there will be an additional assessment imposed upon him. The field must be examined by the village officer, and then by the local native head, and then it must be reported to the collector, and the man gets leave perhaps in a year; but then he only gets leave on condition that there are no other old wells in the field, and the privilege will only be continued so long as he retains all the fields he happens to hold at that particular time. If he gives up a field subsequently, the Government steps in and levies an additional assessment on this well, which the man has sunk with his own capital. A great number of rules are required to preserve such a system; and in addition to the imposition of these requisite checks, the rule as to giving up land has been repeatedly altered. For some time the rule was, that if a man came forward and wished to give up any of his fields, the Government, in addition to the field which he wished to give up to suit his own convenience, selected one of the best fields in his holding, and said, "To prove that it is a matter of necessity on your part, you must give up this good field along with the worst field, which you give up to suit yourself." So that the man became still more impoverished by giving up the land; that rule, however, has been a little modified. Now, if a man wishes to alter the extent of his holding, he can give up any fields he has taken in one particular year; but if he took up a field in 1849 and another in 1850, and in 1853 he wishes to give up those two fields together because he finds them unprofitable, he cannot do so; he can only give up one of them. These are all checks which have been imposed at different times since 1820; they may appear unimportant, but they alter the value of the land exceedingly; and they are a serious hinderance to any man taking up land, because he has no certainty as to what his rights of possession are. In addition to these checks, I have mentioned that, when the ryotwar system was reverted to, there was no subsequent legislative enactment to state distinctly what the title to the land really is. The title originally given was set aside by the permanent settlement, and the subsequent usage never having been sanctioned by law, any one taking up land has no guarantee as to what may be done hereafter. There are about 70 rules now in force. The original is in Mahratta; there is an English manuscript translation which the collector and his assistants have, and I believe there are translations in the vernacular for the use of the native subordinates, but there is no copy for the use of the public. The ryots of a district, and the landholders of a district, know from experience the chief points; but a stranger coming to settle in the district, unless he is an acquaintance of the collector, and is permitted to see a copy as a matter of courtesy, would have no chance of ascertaining what the nature of the tenure is; and, even if he did ascertain what the rules are, he would be no further than he was before, because the rules may be changed the next year. They have none of the validity of a legislative enactment; and it is these changes and this uncertainty of tenure which have given the ryotwar system its present bad name.

6519. Are those rules strictly followed by the collectors?—They are strictly followed by the collectors.

6520. Are the nature and the contents of the rules a matter of notoriety, or

J. W. B. Dykes, Esq.

16 June 1853.

are they kept private?—I cannot say that they are kept private; from their being constantly put in force, they are known to the intelligent landowners in the district itself.

6521. Would a stranger who came to settle there have any difficulty in learning the character of those rules?—Yes; the Government officials have no authority to show them to the public.

6522. Sir *T. H. Maddock.*] By whom were they dictated originally?—By Colonel Read; but they have been modified in communication with the collector by the Revenue Board at Madras from time to time. Three different sets of rules have been thus published in Salem, under the authority of the Revenue Board. The last set of rules was sent out in 1844, and a fresh set may be sent out in 1854, for any guarantee to the contrary.

6523. Mr. *Elliot.*] Could not a party obtain a copy of those rules upon application to the collector, upon stating that his object was to obtain information, in the event of his wishing to take land?—I do not think the collector would consider himself justified in giving a copy without the orders of the Government. I have never known an instance of its being done. Such an application was never made to me, though I have known great numbers of persons come and settle in the district.

6524. *Chairman.*] As I understand you, the impediments to the improvement and to the satisfaction of the cultivator arise, first, from the irregularity of the assessment, which may be increased according to the improvements which he makes?—Yes, in certain cases.

6525. Next, from the uncertainty of the tenure, inasmuch as if he wishes to give up a part he may be obliged to give up more?—That has partly been altered; but was the case down to the year 1850, and is now so far that they cannot immediately alter the extent of their holding to suit their means. There is also an uncertainty of tenure, not only in their not being able to alter the extent of their holding to suit their means, but also from the want of any legislative enactment.

6526. A third difficulty arises from their ignorance as to the precise tenor of the Revenue Code?—Exactly so.

6527. Are you speaking only of the district with which you are personally acquainted, or is the system which you have explained to the Committee in force throughout the Presidency of Madras?—It is in force wherever the ryotwar system prevails throughout the Presidency, with certain differences. The main features of the system are alike throughout the whole of the Presidency, but in different districts there are certain minute modifications. In some districts they are allowed to retain waste land without paying for it. In Tinnevelly there is an alteration made in the rate of assessment, according to the selling price in the market. But the main features of the system apply to the whole Presidency. Great uncertainty is felt from the want of a definite legislative enactment; and the various checks which I have mentioned to the Committee retard all improvements.

6528. What remedies would you suggest for those defects?—A definite legislative enactment, dividing the land into two great classes, the irrigated land and the dry land, land for which the Government have not supplied irrigation. I would allow any one who took up land in either of those classes to expend his capital upon that land as he thought fit, without any change being made in his assessment by the Government. The natives are very timid; every means of interference with them is turned into a source of intimidation, bribery, and corruption. The more you free the natives from vexatious interference, the more certain will be the improvement of the country. The present system is nothing but a series of interferences.

6529. You do not object to the general principle of the ryotwar system, but you complain of the mode of its application?—Yes; the present mode of its application, generally speaking, has been altered from the original system; the original system, however, has been adhered to in two great instances; on dry land, where they have simply contented themselves with growing the staple crops of daily consumption, where no additional assessment is levied, however much they improve the land, and the result has been a great outlay of capital. In proportion to the extent of land paying revenue, the amount of produce raised has been increased immensely, and the supply is therefore sold at a much cheaper rate. People buy corn for nearly half what they paid for it 50 years ago

ago, and with rice it is the same. On such irrigated land, whilst they content themselves with growing rice, men may improve the state of the land to any extent they choose; no additional assessment is levied on a rice crop, and rice has fallen in price, I believe, 49 or 50 per cent. in the district in which I was employed, and I believe over the whole of the country it has fallen very much, though no more land is cultivated, generally speaking. Capital has been laid out, and the result has been beneficial, both to the Government and to the people.

6530. Would it be desirable to introduce, instead of the present system, either the zemindary system or the village system?—I do not think that either of those systems could be introduced now with fairness where the ryotwar system is in practice.

6531. Mr. *Baillie.*] Will you state to the Committee in what districts of the Madras Presidency you consider the ryotwar system to have been carried out in a beneficial manner, and to have succeeded?—Where the original system has been adhered to, the results generally have been good.

6532. Where has it been adhered to?—With reference to the two classes of land already mentioned in Salem, and I believe throughout the presidency generally. The changes which have been made are these: when you leave those two great classes of land, land on which the usual dry crops are grown, and land on which rice is grown, and come to cases where the ryot attempts to improve his cultivation, to plant orchards, or to grow what they call garden produce, such as chilies, yams, pumpkins, turmeric, tobacco, &c., which are grown by means of wells, or when a man plants cocoa-nut topes, or areca palms, which he can only grow by an outlay of capital, either on the sinking of those wells or on the planting of those trees, there has been an additional assessment imposed in recent days. That is a tax upon capital which was not contemplated in the original system. I believe these alterations in the original system are general throughout the Presidency, and it is these alterations that, as I have said, require a number of minute checks to carry them out, which hinder the freedom of ryotwary cultivation, and are generally prejudicial.

6533. Sir *J. W. Hogg.*] Are you aware that the Board of Revenue at Madras recommended to the authorities at home that no charge should be made upon the tenant in consequence of improvements arising from the sinking of wells?—I cannot speak as to what the Revenue Board may have written to the home authorities, of course; but as regards the practice, no charge is made for the sinking of wells, if a number of conditions are complied with which I have mentioned. It is the most sure means of improving the cultivation to sink wells; but if a man wishes to lay out his capital in sinking a well, he must apply for permission to do so. Then the land must be inspected by the village authorities, which of course is tantamount to a present to those gentlemen. Then it must be inspected by the local tahsildar, and when he has satisfied himself of the propriety of the man laying out his capital to this extent, he reports it to the collector; the collector considers the matter, and he sends down leave; but, if otherwise satisfactory, he can only grant leave if there is no old well in the field; if there is an old well, the man must improve that well, and though he may get a temporary reduction, a higher assessment will be ultimately imposed as it is, should he give up any of his other fields.

6534. Are you aware that representations have been made to the home authorities, and that orders have been sent out that no additional charge shall be put upon the ryots in future in consequence of the sinking of wells?—I left for England last September, so that I cannot speak as to to what order may have been sent out since that. I heard that the matter was being agitated, and I understood that the privilege which we had enjoyed in Salem, such as it was, was to be denied in future; that there was to be no permanent free well cultivation; it was simply to be a temporary reduction.

6535. Are not you acquainted with the recent orders to which I have adverted?—No, I am not; I never heard that it was contemplated to allow the ryot to sink a well without any reference to the authorities.

6536. *Chairman.*] Are the Committee to understand it to be your opinion, that with the improvements which you had suggested in the present ryotwar system, the maintenance of that system would be preferable to an attempt to introduce the zemindary system, or the village system?—Certainly.

6537. Sir *T. H. Maddock.*] From your experience, are you aware whether this

J. W. B. Dykes, Esq.

16 June 1853.

this uncertainty of tenure which you have described has deterred strangers possessing capital, whether natives or Europeans, from settling in the country and improving the land?—It has; with regard to the low country, the plains, I can only infer that it prevents strangers settling; a complicated system like this, which does not give satisfaction, and which possesses no permanency, must, I think, prevent it. I cannot speak to the fact of any particular individuals having been so deterred from settling in the plains; but those tenures extend also to the hill cultivation, where coffee has been introduced. The rules regarding the occupation of those lands have been altered continually, and I know that there they have deterred European settlers from laying out their capital. I was sorry to see the rules changed; I think it would have been much better if there had been a fixed assessment on the land, and the Government had relinquished all right to that land so long as that assessment was paid, which was the original ryotwar system. There the present system is to grant leases for 20 years. The Revenue Board have declared their intention to grant leases only for 20 years, reserving to themselves the power to raise the assessment or not, as they think proper; and the result has been, that men are afraid to sink their capital where the tenure is so uncertain.

6538. Are the European gentlemen who are engaged in the coffee cultivation in the hilly districts; gentlemen possessed of the land for 20 years?—They are; with the distinct notification that at the end of the 20 years the Government reserve to themselves the power of raising the assessment, should they deem such a measure advisable. I do not believe it will ever be raised, but it is an uncertainty which prevents the employment of capital.

6539. With regard to the low lands, there are considerable sugar manufactories established by Europeans, are not there?—Yes, in other districts. In the district in which I have been chiefly employed I do not think there are any; but in other districts, in Chittoor and South Arcot, there are sugar manufactories.

6540. Upon what tenure do the European gentlemen who have established those sugar manufactories obtain possession of the land?—In general, I think the system at present is for such European gentlemen to buy the cane, or the juice of the cane roughly pressed out, and called jagherry, which they manufacture into sugar. They do not hold the land themselves generally, they prefer buying the raw produce from the natives; but where they do hold land, they hold it under those restrictions, and I believe that those restrictions materially hinder such cultivation of land. If those restrictions were removed, and if the tenure of the land were confirmed to those men by a legislative enactment, allowing them to lay out their capital on the land as they chose, without any alteration being made in the assessment, I believe an immense increase in the extent of this cultivation would take place.

6541. I believe those European sugar manufacturers make advances to the farmers, the tenants of the land, to assist them in the cultivation; is that the practice?—In some instances this is done; but in other instances they have established a fair practical working system; the juice is brought into the market and bought up by them at the usual market rate, without any advances, which is infinitely preferable; advances only encourage the natives in swindling.

6542. Are you of opinion that those proprietors of land should have in perpetuity all the advantages of the improvements which they are making?—No doubt they should.

6543. You are of opinion that it would be insufficient to give them leases for 30, 40, or 50 years, during which they should have the exclusive benefits of their improvements?—That depends on the rate of assessment. It must be always an improvement, that for so long the tenure would be certain; but I do not think it could ever be so beneficial as a system in perpetuity. There are millions of acres now unoccupied; if we give over the right in perpetuity, men will invest their capital in the land, and plant it with cocoa-nut trees, or they will sink wells; they will lay out their capital in various ways fearlessly. The occupation of that land will then become a certainty, instead of being, as it is now, an uncertainty, requiring a number of checks to secure its being kept in occupation, and to prevent the labour of the country being transferred to less profitable land, thereby evading the Government demand; and ultimately the land now unoccupied will be cultivated, and pay revenue.

6544. Are

6544. Are you acquainted with any of the districts where irrigation is supplied, not from wells, but from embankments and anicuts of the river?—In Salem it is supplied from embankments and from anicuts to a great extent, and I have been in Madura, where much of the irrigation is derived from Government sources, and in North Arcot also.

6545. The expenses of those embankments and anicuts have been entirely defrayed by the Government, have not they?—The cost of all heavy annual repairs has been defrayed by the Government, and the Government is entitled, of course, to impose an assessment upon those lands, for the purpose of paying the interest of the capital which has been laid out.

6546. What system is adopted for levying a Government duty upon the use of those waters?—The assessment upon the land is fixed at a proportionably high amount in return for the advantages which it derives from the Government sources of irrigation; the assessment was fixed at the time of the survey with reference to those advantages; and so long as the water is forthcoming, and those works are in good repair, that assessment must always be paid. Should the system which I have ventured to recommend be carried out, the assessment on those lands must be to a certain extent diminished, because capital will go to the lands which have not such advantages. People will sink their capital, and will derive the full benefit from their capital on such lands; whilst other men, who have not capital, will continue to occupy the old lands, if the rates are lowered to meet the competition.

6547. When a man wishes to dig a well for the purposes of irrigation, and has not sufficient capital of his own, is the collector authorised to make him any advances to assist him in digging the well?—Originally, when we first took possession of the country, that was the system, but it has been given up in Salem for many years. The people have now sufficient means, and it is not required. It was found, also, that a great proportion of the sum which was so supplied never reached the man for whose benefit it was intended.

6548. The Committee is to understand that there is no deficiency of means among the people for the improvement of agriculture?—Certainly not, provided the checks I have already described were done away with, and the land were freed from those conditions.

6549. Is this sufficiency of means in the hands of the cultivators themselves, or do they obtain the means from bankers and other people of that description?—I think the people themselves are possessed now of a considerable amount of capital, whilst they can raise money with greater ease than formerly; and I also think, if the tenure of land were improved, if it received the benefit of a legislative enactment, so as to give it a valid security, mercantile capital would be employed direct to a much greater extent. It is now employed to a considerable extent; but I believe if those checks on cultivation were removed, it would be employed in the direct cultivation of land to a very great extent indeed. With regard, however, to mercantile capital at present, there is a tax which must be removed before we can expect any great mercantile activity; I mean the moturpha tax; it has been done away with in the other Presidencies, but it continues still to be levied in Madras.

6550. Speaking of the condition of the cultivators and small proprietors of land, are you of opinion that their condition has been very considerably improved of late years, from the habit of visiting Ceylon at the time of the coffee crops, and bringing back from thence very large sums of money as the price of their labour?—In the south of India, in Madura and in Tinnevelly, I believe resorting to Ceylon is of great assistance to the lower orders; if the season is at all a bad one, they go over to Ceylon in large bodies, and they get well paid, and come back with their gains hoarded up; but I do not think the extent of those gains is such as to alter the state of the country generally.

6551. *Chairman.*] Will you describe the moturpha tax?—The tax, I believe, varies in every district, and in each district it varies in every village, so that it is difficult to give any accurate description of it. As regards its principle, it consists in every native merchant being taxed so many rupees; but there is no fixed per centage, and there are no fixed rates. A man's father, perhaps, paid it before him, and that probably is the general reason for the amount which is paid, and for his being assessed at 10 *s.* or 12 *s.*, as the case may be. If he is an energetic man, and is considered to drive a better trade, it is reported to the collector the next time he visits that sub-division of his district, and the rate is raised.

J. W. B. Dykes, Esq.

16 June 1853.

raised. There is no per centage with reference to the extent of the man's trading; no per centage is fixed, as in the case of an income-tax, or anything of that sort; it is a hap-hazard assessment. The native authorities come forward and say: "This man has been prosperous; he has been trading to a great extent, and we think his assessment ought to be raised." The collector is obliged to raise it. If the man has any sense, he buys off the village authorities, and does not get his assessment raised, the extent of his dealings not being reported. Occasionally the village authorities may come forward, and say the man has been unfortunate, which perhaps is true and perhaps is not; but if the collector thinks fit, he reduces the man's rate.

6552. The tax is only levied upon those who are engaged in commercial dealings?—It is levied upon every one almost who does not cultivate land. In one way or another it is brought to bear on every man. If a man cultivates land in another's name, he has to pay a chimney-tax. If an old woman takes vegetables to market, and sells them at the corner of the street, she is assessed for selling vegetables. If a man is a cloth merchant he is assessed; but no tax is levied upon the European traders. Perhaps next door to this man who is making a few rupees a year, there is a European trader making hundreds, but he pays nothing.

6553. There is no tax upon the European mercantile community of Madras?—No tax directly levied, like the moturpha.

6554. That tax, therefore, does not interfere with the application of European capital?—Not directly; it does, however, in this way: suppose a European capitalist wishes to buy cotton or to buy sugar, or any of the great articles of native production; to do so cheaply, he should employ a native merchant. If the native merchant is known to be much engaged in those transactions, the moturpha tax fixed upon him would be raised; so that it impedes, I think, the circulation of their capital also.

6555. The tax has been removed in the other Presidencies?—It has; but it has been retained in Madras.

6556. This tax is not imposed in the shape of a license to carry on trade, but is an arbitrary tax upon presumed profits?—Precisely so. The collector has not the slightest power of checking imposition; he does not know whether the rate fixed is just or whether it is unjust.

6557. Mr. *Ellice.*] Is it paid by artisans as well as by traders?—I cannot speak with any certainty; in one village it may be paid, in another it may not.

6558. Does a weaver pay?—A weaver pays very highly indeed; the weaver's tax was abolished when we first came into the country, and it was resumed, I think, in 1820, on the principle established by Tippoo. It has been levied ever since, and very heavily indeed, but it is nowhere alike; in one village a weaver is assessed at 10 *s.*, in the next at a larger sum.

6559. Sir *G. Grey.*] Is it a tax upon the exercise of a trade, or does it vary in amount from time to time, in proportion to the supposed profits?—In proportion to the supposed profits; if the man can get a statement made to the collector that he has been unfortunate in his speculations, the collector must reduce it; if he should not succeed in that, but is perhaps reported to be prosperous, it is raised.

6560. Is it assessed upon persons exercising the same trade in the same place equally, without regard to any variation in their profits, or the nature of their business?—No; one man is assessed at one sum, and another at another sum.

6561. Persons exercising the same trade, and living at the same place?—Yes.

6562. Mr. *Mangles.*] I understood you to say, that the collector had no power not to increase it upon a statement that the man is prosperous?—I mean that he has no real power of forming a correct judgment; if a mass of evidence is produced to say so and so has been very successful this year, he must raise it then; he would not be doing his duty to the Government if he did not; but he can form no judgment of the correctness of the statements made to him, and if he could form a correct judgment, there is no guide as to what amount he should impose; it is a purely arbitrary rate.

6563. Who are the parties who come forward and say this, and what interest have they in saying it?—The village officers ostensibly are the parties; and they get a per centage upon the sum collected from each village, under that particular

particular head; generally they are, however, respectable men, and it may be done by others from enmity. If a man happens to be in ill odour with his neighbours, they can pay him out immediately, by going to the collector at the next annual gathering, and saying that the man whom they dislike has been successful; his assessment is raised.

6564. You said it was no regular assessment, but was arbitrary?—It is.

6565. At what rate do you suppose it to be fixed generally?—I never heard the rate specified; it varies in every village.

6566. What is the highest moturpha tax you ever knew paid by any individual?—I can hardly say; it would be a small sum in English money, and according to English ideas; in some districts, in Bellary for example, the moturpha tax I have heard goes up to 5 *l.*, that is a small sum in England, but it is a very oppressive sum for a native to pay, and levied as it is.

6567. Cannot you remember what was the highest amount of moturpha tax you ever knew paid in Salem?—Much less than that; 1 *l.*, or something of that kind.

6568. What sort of persons were they who paid that amount?—The small shopkeepers in the bazaars throughout the district.

6569. Mr. *Elliot.*] Can you state what was the total amount of the moturpha tax in your district?—It is about 8,000 *l.* a year. I do not mean to say that the amount actually raised is large; a pound or thirty shillings perhaps is the highest amount I have ever known collected, but its arbitrary nature renders it the means of oppression. The sum actually collected for the Government is small, but the sum paid in addition to that, in the shape of bribes to persons in authority, is, perhaps, three times that amount.

6570. Mr. *Mangles.*] You speak of this tax as being levied upon the poor; there must be, in many villages and towns of a district like Salem, wealthy bunyers, and bankers and shopkeepers?—No doubt there are; I suppose there are men who have capital to the amount of 10,000 *l.*, and, probably, 20,000 *l.*

6571. What would they pay?—I do not believe those men are taxed at all. Such money-dealers are not taxed; the tax is only for shopkeepers, &c.

6572. Do the wealthy shopkeepers pay?—They all pay.

6573. Not more than a pound a-piece?—I do not suppose in Salem the amount ever runs higher than 30 *s.*

6574. Sir *G. Grey.*] Is the collector the sole and final judge of the amount of assessment upon each individual?—I believe there is an appeal to the Revenue Board, but I never knew an instance of the Revenue Board altering the decision of the collector. The tax is collected from the lowest classes. Thousands pay only a shilling; thousands more may pay two shillings and three shillings, small sums, which in themselves are nothing, but which, as a means of intimidation and oppression in the hands of the petty village officers, affect the well-being of the people very differently.

6575. Do you think a collector has not the means of checking that oppression?—Certainly not; he is powerless.

6576. Mr. *Vernon Smith.*] Do you speak from report merely, or have you yourself, in your own experience, known of presents being given to those people?—I speak from my own experience.

6577. Under whose authority are the persons to whom such presents are given?—Under the authority of the collector.

6578. Have you known cases where the collector has been remonstrated with, with respect to those bribes?—I have had innumerable cases where men have been reported to me as having been trading more extensively, and that their assessment should be raised. The men immediately said, "It is all false, I have not had any more extensive dealings; it is only because they are at enmity with me, or I have not bribed them." But it would be impossible to prove it.

6579. When those complaints were made to you, how did you proceed?—I looked at the evidence generally, and if it appeared to me that there were due grounds for it, I thought it my duty, as an officer of the Government, to raise that assessment; if I thought there were no grounds for so doing, I simply dismissed the case.

6580. I am speaking of the fraudulent acts of the village officers; is there any controlling power over them?—Yes, you can dismiss, or fine or imprison them,

J. W. B. Dykes, Esq.

16 June 1853.

them, but you can never prove cases like these against them; if you could prove the cases, you could fine or punish the parties in many ways.

6581. You have the power of dismissal?—Yes.

6582. Is that ever enforced?—Occasionally, but not often; they are the hereditary heads of the villages, and it is better to fine them or punish them in any other way than by dismissing them. If you dismiss them, you lose their prestige as hereditary officers, and the new man you put in would be probably ten times worse.

6583. Did you ever punish them yourself?—Often, for other offences, but not by dismissal.

6584. Do you mean to say that there is no remedy for such a state of things as you have described?—The abolition of that tax, as has been done in the other two Presidencies, is the best remedy; unless it is abolished, the whole of the mercantile transactions of the native community of the Madras Presidency must suffer.

6585. You think it impossible, maintaining the tax, to remedy the evils attendant upon its collection?—Certainly I do.

6586. Mr. *Ellice.*] Do you know anything of the gross amount of the tax levied in Madras?—I cannot say; it would be a small sum, I know, but it might be trebled or quadrupled as regards actual collections; there is no security against it.

6587. Mr. *Hume.*] Is there a public ordinance existing for the collection of this tax in Madras?—Yes, it is referred to in the Regulations.

6588. Is there no means by which the inhabitants can ascertain the principle on which it is based?—There is nothing by which the collector can know it; it is simply referred to as an existing tax which is continued.

6589. Being now levied at the rate at which Tippoo levied it before we obtained possession of Mysore?—No, that is in regard to the weaving classes.

6590. Was the same rule applied to bunyers and other traders?—No; as regards these classes, it has been continued as it formerly existed, the usual customs of the village being alone considered.

6591. You say that Europeans settling in any of those villages are not subject to any tax for the business they carry on?—No.

6592. You mentioned that the village authorities occasionally resort to bribery?—Yes.

6593. That is done to conceal the amount of business, which would have induced the collector to extend the rate of the moturpha tax?—Yes, or to avoid the tax altogether.

6594. What is the smallest amount which you remember to have seen collected from any individual?—One shilling; thousands pay one shilling as a chimney-tax.

6595. Can you state the different titles under which those taxes are levied?—I cannot give you the whole; if I could, it would take a long time to state them.

6596. State what you recollect?—There is the chimney-tax; then there is a tax on weaving; a tax on the man who sells cattle; a tax on the old woman who sells vegetables; there is a tax on every description of shop; there is a tax on every barber; a tax on every artisan; it is impossible to describe the whole.

6597. Mr. *Mangles.*] Is not the barber a village servant?—Yes, he is; but there is a tax upon his razor, nevertheless. The practice varies; in some of the villages I dare say he is not taxed. The caste to which the shoemaker belongs is employed in the village police, and so he escapes.

6598. Mr. *Hume.*] You say that the collector comes round, and according to the report which is made to him he raises or lowers the rate of assessment; who is the person whose duty it is to report to the collector when he comes round?—The local head of that particular sub-division, the tehsildar.

6599. Is it the duty of the secretaries or the pattels to keep an account of the business done, as it is their duty to keep an account of the cultivation of every kind?—No; they keep a list, showing the number of men in that particular village who pay the moturpha; and they come forward and say, "So-and-so paid so much last year; we have reason to believe this year he has been much more prosperous; he has traded to a greater extent, and he should be raised so much."

6600. The Committee understand you to say, that the uncertainty which prevails

prevails as to what the individual may have to pay, produces so much inconvenience, that, in your opinion, the tax ought to be abolished?—Undoubtedly.

6601. Then the Europeans and the natives would be put upon the same footing?—Yes, in respect of that tax they would; not only is the tax injudicious, in my opinion, but the State being the great landholder, I believe it to be the interest of the State to improve the market for their produce as much as possible; the whole produce of the country is grown upon their land, and if they removed this moturpha tax, and so improved the condition of their chief consumer, the mercantile classes, they would be directly legislating for their own benefit.

6602. You consider the moturpha tax to be a restriction or an impediment to the mutual communication of buying and selling, and consequently to be injurious to those who are the proprietors of the land?—Yes.

6603. You think that improved cultivation and increased trade would be more advantageous to the Government than the amount now paid?—Yes; the two can scarcely be compared; the actual loss would be a mere trifle, while the gain, by improving the markets, would be almost infinite.

6604. *Chairman.*] However vexatious and impolitic this tax may be, do you suppose the removal of a tax, producing about 100,000 *l.* a year, would very much increase the power of consumption, and benefit the population?—I do; the mere removal of this small tax, small, that is, as regards the actual sum collected for the benefit of the Government, would improve the condition of the people materially, and so act on agriculture. I do not mean to say that that would be enough; there are other things required also.

6605. Sir *T. H Maddock.*] If, as you propose, there should be no increase in the Government demand upon the land, that it should be a fixed sum and not increase in consequence of improvements, how do you make it out that Government would gain anything by giving up this 100,000 *l.* a-year?—The land at present in occupation, for instance, in Salem, is about a quarter of the whole area. I suppose the amount of cultivation over the whole Presidency, that is to say, of land in occupation, bears about that proportion. Should the tenure be altered, and men be enabled to lay out their capital fearlessly, you would secure the permanent occupation of that amount of land; and from the improvements which would so ensue, and from thus freeing mercantile capital by the abolition of moturpha, the remainder of the land would gradually be taken in; there is no limit to the increase of capital and extent of the improvements which may take place, and I believe that would amply compensate the Government for any present loss. Three-quarters of the land is now unoccupied, but as the population increases, and it has doubled in Salem within the last 50 years, this additional land would be taken under cultivation, and there would be the assessment on the additional land to compensate for the immediate loss, which would be very trifling.

6606. Is the land which is now waste land of as good a quality as the land which is in cultivation?—Much of it is; much of it is rocky bad land, of course, which would not be available; but I believe there are millions of acres which are available for occupation at the present moment, and which would be brought under occupation gradually, as the population increased.

6607. Mr. *Baillie.*] Did I understand you correctly to say that the sum of money actually taken from the people by this tax in the shape of bribes, which they paid not to be informed against, amounted to three times the sum which is actually paid into the coffers of the Government?—That, I believe, was the amount which I mentioned, but it is a mere guess; it may be six times. It is not simply the amount either which is taken from the people; the tax acts as a bar to all progress, and the people are afraid to bestir themselves; they say, "It is no good for us to labour; the State will come down upon us; we shall be reported to the collector next year, and have our assessment raised." So that it is not only what is taken by bribes which must be considered, but it is the way in which it checks all commercial enterprise.

6608. Mr. *Ellice.*] Is this tax imposed upon the vakeels, the native lawyers?—No; they are far too clever to pay such a tax; it is only imposed upon those who cannot help themselves, who labour for the comfort of the community at large.

6609. Mr. *Milner Gibson.*] Is there no maximum amount beyond which the collector could not assess an individual?—I know of no limit.

J. W. B. Dykes, Esq.

16 June 1853.

6610. He may take anything he can get?—If he were to be very extravagant in his demand, there would be an appeal made to the Government, probably.

6611. *Chairman.*] You do not mean to say, when you estimate the whole cost to the natives at three or four times the amount of the tax, that the excess is spent in bribes or corruption, do you?—Yes, I do; the sum I mention is a mere guess; it is paid partly by those who do pay, and partly by those who avoid paying altogether.

6612. A person who is taxed at the rate of 1 *l.* or 30 *s.*, would probably give a proportionately smaller sum to prevent a higher assessment?—That man would, undoubtedly.

6613. Mr. *Mangles.*] You spoke of millions of acres being unoccupied, and again you said, that in Salem itself only one-fourth of the land was occupied; the Committee has it in evidence, and it is well known that throughout Bengal and the North-western Provinces, there is hardly any land uncultivated which could be cultivated?—I was speaking of the Madras Presidency.

6614. You have spoken favourably of the ryotwar assessment; how do you account for it that there should be that great difference between the circumstances of the two Presidencies under those different systems?—The reason I should give is, that Bengal is more populous; there was a much larger population when it was taken possession of. In Salem we know it was the reverse, but the population has doubled since we came; and as I find the prices of produce have fallen to the extent of nearly half, while the population has so doubled, I speak favourably of the ryotwar system.

6615. Is there not population enough to cultivate all the land that is now uncultivated?—Not at present. If the revenue laws were more liberal, I have no doubt there would be ultimately a greater extent of land under cultivation; but as to cultivating the remaining three-fourths of the district, the present population is utterly incapable of doing so, either as regards means or numbers.

6616. How do you account for the population of the Madras Presidency being so much lower in proportion to the area than the population in other parts of India?—One reason may be, that it was divided originally into a number of small independent states. Salem, for instance, was a sort of battle field; there was the Mysore State upon one side, and Tanjore on another side, and the Nabob Wallajah on the other, and the country was constantly traversed by hostile armies. That has been the case generally throughout Southern India. In Madura there were a number of independent poligars; which was the case in Tinnevelly also, and to the north of Madras. There was no wide-spread dominant power such as there was in Bengal. In Bengal too the land is more fertile, so that the population would recover itself sooner after any great calamity.

6617. Did I correctly understand you to imply that a higher assessment is imposed in Madras upon land, if it be cultivated with the better descriptions of produce?—Under the present ryotwar system it is. It was not so under the original ryotwar system. The original ryotwar system depended upon encouraging the outlay of capital. Looking at the system, at first, you would suppose that labour would be liable to constant changes, that labour would be transferred from one land to another, and the occupation of the land and the revenue would be uncertain; but that was prevented by encouraging the free outlay of capital. No man would give up land which he had expended his money on.

6618. Suppose the case of land capable of irrigation; if a man alters his produce upon that land, and grows the sugar-cane, would he be assessed more highly?—In Salem the sugar-cane is not more highly assessed; in some districts it is.

6619. Are you aware that the Government of India, in all other parts of India, have positively prohibited that system of imposing additional revenue upon certain crops?—I cannot speak as to the directions of the Government I can only speak as to what is in practice.

6620. Have you never seen that stated in print?—I understood that in the North-western Provinces the assessment was levied in reference to the quantity of water supplied, and it is in that way that the assessment on the sugar-cane is higher in Madras, in the places where it is higher. In Madura and other districts, they have a distinction; they have irrigated lands which are considered

sidered two-crop lands, and irrigated lands which are considered one-crop lands, according to the quantity of water obtained; and as sugar requires, it is thought, the water of two-crop lands, that rate is levied, whatever class the land belongs to.

6621. You spoke of the evil arising from not allowing the ryot to reap, without the payment of additional revenue, the fruits of his own improvements; it is in evidence that orders were issued by the Court of Directors on the 2d of June 1852, to this effect: "We now reply to your letter in this department, dated 1st December last, in which you submit to us the unanimous opinion of the members of your Government in favour of relinquishing to the ryots, throughout the Provinces of your Presidency, under such precautions only as may be requisite to prevent abuse of the indulgence, the permanent and full benefit of their own improvements, which you conceive to be the most direct and influential mode of furthering the grand object of elevating them to the condition of landowners, and thereby laying the only sure foundation for the general progress and improvement of the country." It goes on, "Having fully considered all the circumstances set before us, we have resolved to authorise you to extend to the whole of the Madras Presidency the rule which prevails in the districts noted in the margin, and so allow to the ryots the full benefit of their own improvements, the lands so improved being subject to no additional assessment on that account, so long as the general rates of the district remain unaltered." Would those orders remove the evil of which you complain, and effect the improvement which you desire?—I do not think that would effect what I desire.

6622. That would not remove the evils of which you complain?—No. It is here stated, that the measures are to be carried out "under such precautions only as may be requisite to prevent abuse of the indulgence." Of course it would depend upon what those precautions are. They are to be carried out under the system which prevails in the districts noted in the margin, which are Bellary, Cuddapah, South Arcot, Salem and Tinnevelly. Salem is the district to which I have particularly referred on this subject. The precautions which are taken there are mixed up with some 70 rules regarding the cultivation of land; and these I have already described as exceedingly intricate and impolitic.

6623. Do those 70 rules refer to the cultivation of land?—They dovetail into one another. I have described the specific precautions as to well cultivation. This order goes on further to say, "We added, however, that we did not consider it reasonable that the Government should forego all chance of prospective advantage by limiting its claim on the land in perpetuity." The ryotwar system, as originally proposed and established in Salem, by order of the officer who took charge of the district, Colonel Reid, was in perpetuity.

6624. You will observe that there is an intermediate sentence, stating what the Court of Directors had done upon some former occasion, and then they proceed to say, "But now we give that up"?—That is with regard simply to well cultivation, but it has no bearing upon planting an orchard, for example, nor has it any bearing upon planting cocoa-nut topes on wet land.

6625. Do you think that order would remove the evils as regards well cultivation?—No; well cultivation in Salem at present is carried to comparatively a small extent; the amount of capital laid out in sinking wells is a mere tithe of what it would be were the provisions more liberal.

6626. Mr. *Baillie.*] I understood you to say that the inconveniences arise, not from any increased tax which is put upon the wells, but from difficulties in applying the rules and regulations?—The application is troublesome, and the rules are also intrinsically bad. If a man sinks a well, and all the conditions that are requisite to procure immunity are complied with, and he obtains permission to sink that well, the privileges only continue to him so long as he occupies the whole of the land he was then in possession of. Supposing he has 12 fields in his possession, if he sinks a well in one of those fields, but next year gives up one field, and occupies the remaining 11, the privilege is withdrawn, and so on.

6627. Mr. *Mangles.*] How could the order be more precise than it is, when it says that the ryots are to be allowed "the full benefit of their own improvements, the lands so improved being subject to no additional assessment on that account, so long as the general rates of the district remain unaltered"?—From that extract I see the system is to be carried out according to the system now

J. W. B. Dykes, Esq.

16 June 1853.

prevailing in Salem; the system in Salem I have already described, and I think that is not sufficiently comprehensive.

6628. Mr. *Hume.*] Have you read the petition presented to the House of Commons from Madras respecting the village and ryotwar systems?—I have read the portion just shown to me regarding the moturpha.

6629. Paragraph 38 states, "The next grievance regarding which your petitioners appeal to your Honourable House, is the moturpha, or tax upon trades and occupations; embracing weavers, carpenters, all workers in metals, all salesmen, whether possessing shops, which are also taxed separately, or vending by the roadside, &c., &c.; some paying impost on their tools, others for permission to sell, extending to the most trifling articles of trade, and the cheapest tools the mechanic can employ; the cost of which is frequently exceeded six times over by the moturpha, under which the use of them is permitted." From your experience during your residence in India, are the facts which are stated in that portion of the petition correct?—The tools are merely made use of as a sort of sign-post to go by; they do not fix the amount of the tax; the tax is fixed with regard to the supposed profits of the man, and the tools are only mentioned as a symbol, to designate the tax. I mentioned what I considered would be the advantage of a legislative enactment which defined the tenure of land, and put it on a fixed footing, which all could understand, dividing it into two great classes: land on which the Government capital had been expended by way of irrigation, on which a higher duty can with perfect justice be levied; and land on which the Government had not expended any capital, where a proprietor holding that land may be free to expend his capital without any restriction. I have also stated that I believe it would be certainly for the advantage of the country if the mercantile part of the community were freed from the moturpha tax which is now imposed upon them; but if those two measures were carried out, I do not believe they alone would be sufficient. I believe if that is done, as matters at present stand, the only effect will be to glut the local markets. There would be an immense increase in the supply, and in the present state of internal communications that supply cannot be forwarded from place to place to suit the demand. And unless some fixed sum for the repair of the high roads of each district be assigned for that purpose, I do not think those measures will be comparatively of any use. At present we have tolerable roads in Salem for high roads, but we have no cross roads; we have no network of roads from village to village, or from the villages to the high roads, so that the high roads are comparatively useless; and we require many bridges even on these roads. Now a merchant is obliged to calculate his load by the obstacles he has to meet with; the rivers over which there is no bridge. Unless we have a certain sum set apart for the repair of the roads in each district, I do not think that any improvement of the kind suggested will be of much avail.

6630. Mr. *Elliot.*] How do you propose to make those roads, and then to keep them up; at whose expense?—In Salem we have high roads made at the public expense. I believe if the Government set apart a certain sum for the repair of the high roads, and published annually how that money had been expended, so that people could see how the money went, it would be perfectly safe to carry out generally the system of forced labour. In England, for instance, you levy a rate for the improvement of the local roads; I would not levy a rate, but I would make an estimate for the annual repairs of the cross roads, and let the amount be made known to the villagers. They might either carry the work out among themselves, or if they refused to supply the labour for the repair of those roads, I would then levy a tax upon such villages for the amount required there for the year. I believe there would be no difficulty in carrying the system out, if it were sanctioned by the law. In Salem we have had for the last 13 years compulsory labour for the roads; it is called voluntary labour. The Government laid out a large sum in the construction of trunk lines; the people, in return for that, voluntarily agreed to keep them in repair, and they have kept them in repair; but latterly nothing further has been done on the behalf of the Government in the way of bridging the rivers which intersect the roads, or assisting in the heavier repairs. The people have become discontented. The result is, that the money which has been expended will soon be all lost; the roads are getting gradually worse and worse, and the people are more and more disinclined to contribute

contribute labour to their future repair. I believe if a sum were set apart for the maintenance of the high road, the people themselves would improve the cross roads.

6631. Taking the main roads first, you would have them all repaired and kept up at the expense of the Government?—The trunk roads through each district I would have kept up at the expense of the Government.

6632. All over India?—Yes; it would not be a very large outlay.

6633. Not to keep up the trunk roads all over India?—Not large in comparison with the revenue the Government obtain, nor as regards other countries from the cheapness of labour.

6634. Mr. *Hardinge.*] Do you think that any revenue system can be advantageously substituted for the present ryotwar system in Madras?—The present ryotwar system I have already stated is defective, but I do not think a better system than the original ryotwar system in its leading features can be proposed.

6635. You would suggest that the former ryotwar system should be introduced?—In its leading features.

6636. There would be no possibility of introducing anything like the village system in the Madras Presidency?—No, I think not. Where the village system is in practice, I have no doubt its effects are excellent; the people are accustomed to it. They are of one caste in a particular village, and are suited to it; in other villages we have all castes living together, and there I do not think that the village system could be introduced.

6637. Is not there, in some parts of the Madras Presidency, a sort of zemindary system?—Yes, where it exists we could not, with any fairness, change it; we established it by law, and we must allow it to remain.

6638. Does that system exist in many parts of the Presidency?—Almost in every portion of the Presidency there is a part of the land under the zemindary system. There is a quarter of Salem which is still zemindary. The estates in that portion were more valuable, and never reverted to the Government.

6639. Have you any idea what proportion the zemindary part of the Presidency bears to the ryotwary part of the Presidency?—Not over the whole Presidency.

6640. Mr. *Elliot.*] Are the ryots under the zemindary system better off than under the ryotwary system?—The ryots under the ryotwary system have much the best of it. They are subject, no doubt, to this uncertainty of tenure, but as regards the practice hitherto the assessment has never been raised. No alteration has been made save in particular instances, and the people have confidence in the Government generally. They consider their title to be, to a certain extent, as valid as it would be if confirmed by a legislative enactment, and they have a very superior title to those who hold under a zemindar, who are not considered, or were not originally considered, to have any proprietary right at all. Under the zemindary system they were considered to be simply tenants at will; subsequently laws have been passed which modify that a little.

6641. The ryots under the ryotwar system, I suppose, have the advantage of more frequent remissions in the event of drought or flood, or any other loss of crop, than they have on the zemindary estates?—I think the zemindars deal very fairly with their ryots in the present day. Formerly it was the reverse; but the present men are men of a different stamp; they are men of more substance, and their families have been some time on the estate, and there is a kindlier feeling between them and their tenants.

6642. With respect to the cross roads which you propose to keep up by what is called compulsory labour, has not that given dissatisfaction in some places?—I believe it is nowhere in force save in Salem. In Salem it never gave dissatisfaction so long as the Government bore its share of the expense; it was when the Government stopped all further assistance in reference to the bridging of rivers, and repairing cases of extensive damage, which it was beyond their power to repair, that the people became dissatisfied.

6643. The bridges and other works upon the network of roads would be kept up by the villages; do you think they would be well kept up?—You cannot of course expect to have the cross roads bridged so carefully as you would have the trunk roads bridged; but I have no doubt that bridges would be built here and there. The villagers themselves would be willing to do it in some instances.

J. W. B. Dykes, Esq.

16 June 1853.

6644. Have not the opinions of many public men been given against that system of keeping up the cross roads?—I have never heard it proposed before. I have only heard compulsory labour considered in reference to the trunk roads. At present we have not attempted to do anything with our cross roads in Salem; it has been only with the trunk lines, and dissatisfaction has been expressed to a great extent latterly because the works were more than they could accomplish.

6645. Sir *J. W. Hogg.*] Did you ever try a toll in Salem?—It was thought of once for a very large bridge which the Government built over a river there. It was proposed that a toll should be put upon that bridge; but I think it was generally considered that the toll would be like the moturpha, merely made a means of oppression, and I myself fully believed it. It would be a long way off from any magistrate. The toll-keeper would demand any sum he might choose, and if a man complained, he would have to make a long journey for the purpose.

6646. Altogether you would object to the introduction of tolls, and if driven to it, you think even a rate would be preferable?—Yes; I would sooner even raise the assessment upon the land than propose a toll.

6647. Are you aware whether there are any districts in the southern part of India where tolls have been tried?—No; I am not aware of any tolls on bridges or roads.

6648. Even if the system of levying tolls on the high roads in India were approved of, would it be possible, from the nature of the country, to place the tolls in such a way as to levy an amount sufficient to keep up the road?—No; the country is all open, and the people would easily evade it. A native would go 50 miles sooner than pay a penny.

6649. Therefore the only tolls which can be placed on Indian roads are at the ghauts near the rivers?—Yes.

6650. Mr. *Mangles.*] Did the Committee correctly understand you to say that the moturpha extends to all the districts of the Madras Presidency?—When I answered the question upon that subject, I thought it extended over the whole Presidency, but on referring to the petition from Madras, I am reminded that it does not extend over the whole Presidency. I remember the disturbance which is there referred to, which took place when it was attempted to impose the moturpha at Coupoorain.

6651. Are not the whole of what are called the Northern Sircars exempted from it?—I have never been in the Northern Sircars, and cannot speak to that; it is imposed, I know, in Bellary, in North and South Arcot, in Salem, and in Tanjore, &c.

6652. With respect to the roads in your district of Salem, is not the country from village to village traversed in hot and cold weather with great ease, in consequence of the flat nature of the country?—By no means; you cannot get a cart over it, so as to answer the requirements of commerce.

6653. From what circumstance?—The uneven nature of the ground.

6654. Is the soil sandy?—There is every description of ground; rocky ground, heavy cotton ground, and sandy ground. It is very difficult to convey raw produce from one village to another, except where the villages are close to the trunk line of road. I do not believe that those trunk lines will ever be of any great value, unless we establish cross roads.

6655. Sir *T. H. Maddock.*] Is there any check upon the exactions of a zemindar from the cultivators under him?—In Salem we have the advantage of an accurate survey having been made previously to the introduction of the zemindary system; that survey is appealed to in all cases of dispute between the zemindar and his ryots. The zemindar, of course, is a powerful man, and generally has the means of getting the best of it; but to a certain extent those survey accounts are a check upon him, and in Madras, in 1822, two regulations were passed by Sir Thomas Munro, which modified materially the original regulations. It was then laid down, that the regulation passed in 1802 was not to upset any existing rights; that it was not meant to infringe upon those privileges, but merely to define how the zemindar might best collect his rents; that, to a certain extent, is a protection to the ryots.

6656. Are the zemindars in general rapacious and oppressive?—No; I think the present race of zemindars are many of them very respectable and good landlords; men who deal in a kindly manner with their ryots, and make them advances in bad seasons.

6657. The

6657. The ryots, I suppose, do not frequently abscond from their lands, and engage in the cultivation of other lands?—No, I do not think they do.

6658. Such being the case, on what ground did you state that you considered the ryotwar system better for the ryot than the zemindary system?—Because no one comes between him and the Government; where there is a zemindar between the ryot and the Government, the tenure is not so certain.

6659. Do you think it undesirable to have a superior class between the lowest cultivators and the Government?—I would wish to see that superior class rise in the natural course of things by defining the ryotwar tenure, and allowing free scope to the outlay of capital. In that way we shall see such a class gradually rise, and I believe that is the only way permanently to secure it.

6660. Are you yourself aware of any instances in which the ryots have by industry accumulated sufficient money to place themselves in that position, or in anything approaching to it?—There are a vast number of ryots who are now in much improved circumstances, and there is a great extent of land so held. Compared with other ryots their possessions are considerable; they employ sub-tenants and get their land cultivated for them. The law of primogeniture not existing in India, but every man's land at his death being divided equally among his children, will however, always prevent any considerable accumulation of property.

6661. When you speak of those ryots being in improved circumstances, what extent of acres do you suppose they have ever acquired?—It is difficult to give any opinion upon that point, because to evade the present law, one man will hold several lands in the same village under different names, and perhaps he will also have some lands in the next village; but I should suppose that there are men holding land paying 30 *l.* or 40 *l.* a year.

6662. What is the average rental of a zemindar?—At the present moment I can scarcely say. I do not suppose there is a man in Salem who pays more than 2,000 *l.* a year, but that gives you no idea as to the value of his zemindary, because the best properties frequently pay the least, as compared to their extent; the sum which they pay is merely the Government assessment, and that gives no clue to the worth of their holdings.

6663. Do you think it is useful to have a class of men of that kind permanently established in the country or not?—I see no good that they have done as yet; wherever there are zemindaries we have much more trouble with the police, and much more difficulty in getting the repairs which we require to the roads.

6664. Does no police responsibility attach to those zemindaries?—None with us.

6665. Has that always been the case?—In the first instance it was attempted to make them police officers; but they turned those police powers to a bad purpose, and they were taken from them; that was a long time ago. I do not see any advantage that results from the existence of the zemindars, as far as the Government interest is concerned, except that it enables them to collect the revenue more easily.

6666. Mr. *Hume.*] You have stated two methods of assessment, one where the Government lay out money to improve the land; in that case you think an additional rent, according to the amount laid out, would be willingly paid?—It would be fairly demanded.

6667. The other case is, where an individual has applied his own capital to improve his own land; do you not approve of some plan being adopted by which such an individual shall be secured in possession of the fruits of that capital?—I believe it is the only way in which the country can be managed safely.

6668. You strongly recommend that that should be carried out by all collectors of the revenue?—Undoubtedly.

6669. You stated, in answer to a former question, in reference to labourers going to Ceylon, that they returned very frequently with plenty of money, and on the whole had sufficient capital; have they sufficient capital generally to cultivate the land which they hold?—The men who go to Ceylon are not the men who hold land; they are the labouring classes.

6670. In what state are the labouring classes in your district, as compared with the labouring classes in this country?—The condition of the labouring

J. W. B. Dykes, Esq.

16 June 1853.

classes in India, when you take into consideration the difference of country and climate, is I believe very little inferior to that of the labouring classes here. They get a fair supply of food. Of course it occasionally happens, when the season is bad, that there is a large amount of dreadful distress, but in average years I do not think you hear any great complaints; the price of food is cheap beyond all belief, and the climate is such that you do not require the comforts which you require here.

6671. What are the ordinary wages of a labourer in your district?—The wages of a labourer in my district are something less than 3 *d.* a day.

6672. Would those wages afford the same amount of food and comforts as 1 *s.* or 1 *s.* 6 *d.* a day in this country?—There is of course a great difference in the climate; I believe the labourers in India are as well off for food as they are in England.

6673. How are their huts built?—A man builds a good hut in India for from 6 *s.* to 10 *s.*, and houses himself comfortably.

6674. Have you been in any of the huts in the north of Scotland or Ireland?—They are much more comfortable than an Indian hut, the climate requires that the people should be more indoor; the Indian hut is not so substantial as a cottage in this country.

6675. The times of distress to which you allude are when the season from drought, or any other accident, produces deficient crops?—Exactly.

6676. On the whole, do you confine your observations as to the state of the native labourers to the district of Salem, or do you speak of other parts of India with which you have been acquainted?—I speak also of other parts with which I have been acquainted. You can scarcely, however, compare the Indian labourers with Englishmen; their climate and their characters are so different, whilst labour must ever bear much the same relation to those that employ it.

6677. Sir *J. W. Hogg.*] Having regard to their relative wants, do you think the labourer in the southern parts of India, with which you are acquainted, is generally as well off as the labourer in this country?—If you take as your measure the amount of leisure time that they have, the labourer in India has as much relaxation as the labourer in England.

6678. With regard to their physical wants, do you think an Indian labourer is as well off as a labourer in this country?—As far as you can compare them, I think so; there are times of great distress in India, no doubt.

6679. Mr. *Hume.*] If it is alleged that the labouring population, in those districts with which you are acquainted, are generally in a state of wretchedness and misery, is that representation correct?—I have endeavoured to take every circumstance into consideration; and looking to the previous state of those people, and to what they have been accustomed to, I believe their present state is one of comparative ease, is an immense improvement on their condition at any time of which we have authentic information; but there is much poverty.

6680. You have only been seven years in Salem?—I am speaking of the state of the country as we find it recorded.

6681. Do you consider the district in which you have been stationed to be upon the whole improving?—Very greatly, as regards the general condition of the district.

6682. Do you think, if the moturpha tax were removed, and the tenure of land were secured, and protection afforded to the people, matters would go on improving?—If we had roads. I believe it will be all of little use, comparatively speaking, unless the internal means of communication are improved, not only in that district, but generally.

6683. Do you consider that irrigation is also essential, or is there sufficient irrigation in that district already?—In some portions of India they do not require irrigation, but in Salem irrigation is essential in order to an improved cultivation.

6684. The future improvement of India will be greatly promoted in your view by improving the roads and bridges, and by irrigation?—Yes, and the removal of the moturpha tax; and there is one further change which is most essential. The present forms of procedure in the civil courts ought to be materially

materially changed. Till that be done, I believe no men, whatever their qualifications might be, could possibly meet the demands of any greatly increased mercantile activity. I believe our present forms of procedure would be found perfectly unsuited.

6685. What are the forms which you object to?—The lengthened forms of procedure in the courts of justice. Suppose a man wants to recover a sum of 30*l.*, he goes into court; he files his petition to that effect; and notice is given to the defendant, who files his answer.

6686. Is there any tax levied in the form of a stamp?—Yes; I am now speaking as to the time occupied in getting the suit through the court. The answer is filed. After the answer is filed notice is given to the plaintiff, and he files his reply, and so on. If the forms of procedure are not altered, I believe it will be impossible for the courts to give satisfaction.

6687. Do your observations apply to native as well as to European courts?—Yes; but in the native courts the forms of procedure are quicker than in the European courts. In the European courts the proceedings are much more lengthy. In the native courts a suit may be passed through with more rapidity.

6688. Mr. *Lowe.*] In the Madras petition, besides the moturpha tax, the petitioners speak of a tax which the Government raises out of the right of gathering wild honey, cutting jungle grass, and cutting firewood, and things of that sort, certain persons being licensed to do those things for a sum of money; is that the case?—Yes.

6689. What is the name of that tax?—There are various taxes of that kind. They come under the head of licences and small farms.

6690. Does the tax exist all over Madras?—Yes.

6691. Have you read the statements in the petition from Madras?—No, I have not read the petition through.

6692. You have mentioned a variety of remedies which you would apply to the present state of things in India; can you suggest any means by which taxation could be more equalised. Does not personal property escape taxation at present in India?—As the State is the universal land-owner, I would sooner raise whatever is required for the necessities of the State from land than attempt any tax upon personal property. The natives are exceedingly timid. Even in England it is considered difficult to raise such taxes fairly, but in India it would be hopeless at present.

6693. Is not it the effect of the present system, that the wealthier inhabitants in the large towns escape taxation?—They have to bear their share indirectly; they buy the produce, which is produce raised upon Government land.

6694. If the Government ask no more than the rent of the land, that will not raise the price of the produce?—I think that in India the Government levies indirectly on those men. by collecting an assessment, whatever the amount may be.

6695. And that rent does not increase the price which those people get for their produce?—The produce would be raised at cheaper rates if there were not that assessment to pay.

Lunæ, 20° *die Junii*, 1853.

MEMBERS PRESENT.

Mr. Baring.	Sir Charles Wood.
Sir Robert Inglis.	Mr. Hardinge.
Mr. Elliot.	Mr. Herries.
Sir T. H. Maddock.	Mr. Hume.
Mr. Clive.	Mr. Vernon Smith.
Sir G. Grey.	Mr. Ellice.
Mr. Spooner.	Mr. Lowe.

THOMAS BARING, Esq., IN THE CHAIR.

William Agnew Goldfinch, Esq., called in; and Examined.

W. A. Goldfinch, Esq.

20 June 1853.

6696. *Chairman.*] WILL you state during what time you resided in India, and the situations you occupied?—My service in India extends over 11 years; the whole of that time I was employed in the Dharwar and Belgaum collectorates as assistant collector, and for a short time I was acting collector of Dharwar.

6697. So that you are conversant with the system of land revenue in Bombay?—Yes, in that part of the country particularly.

6698. Will you state, shortly, what was the system adopted there?—It is the ryotwar system. The landholders hold their land direct from Government, and pay a fixed assessment, which has lately been revised by a new survey and assessment.

6699. Were you there at the time of that new survey?—I was.

6700. Upon what principle was it carried on?—The objects of the survey were to fix a moderate rate of assessment, and to measure and map the whole of the lands of the country, and to fix boundary marks.

6701. On the same principle as that which was adopted in the North-western Provinces by Mr. Bird?—I believe there is some difference between the two surveys; but generally, I fancy the objects are the same.

6702. What was the result; was it to increase the revenue or to diminish it?—The net revenue is increased very materially; the nominal revenue is slightly less than it was, but the actual collections are greater.

6703. Will you explain the reason of that apparent difference between the nominal revenue and the real revenue?—The nominal revenue, that is, the assessment as entered in the accounts, was actually never collected under the old system; every year large sums were remitted. By the new mode of assessment, no remissions are given; and so, although the nominal assessment is less than it used to be, the actual collections are much greater.

6704. Was that survey and new arrangement satisfactory to the native cultivators?—Very satisfactory indeed; it has created a wonderful change in the condition of the people, and also in their feeling of satisfaction with our Government.

6705. Can you give the Committee any idea what proportion the revenue paid by the cultivators bears to the net produce of the cultivation?—No, I do not think I can; I should suppose it to be about one-third of the net produce; but it is only a matter of guess.

6706. Upon what basis was the assessment made?—The villages were divided into separate groups, and the accounts of all those villages were compared for many preceding years. The rise and fall in the amount of collections, as shown in those accounts, was exhibited in a diagram; and on these data the amount of assessment that this particular cluster of villages was supposed to be likely to be able to bear was decided upon; and after this the lands that had been classified and fixed in a scale according to their relative values were assessed. The villages were ranged in clusters according to their climate and soil, and natural advantages generally.

6707. Was the assessment made after consultation, and in concert with the natives?—No; from accounts, and from general information picked up by the survey officers.

6708. For

6708. For what period is that assessment in force?—Thirty years.

6709. Then no improvement made during the 30 years will increase the assessment during that period?—No; the value of all improvements will go to the landholder for 30 years.

6710. To what extent was that system adopted throughout the Presidency of Bombay?—Four of the provinces have been completed by this survey; four are now being surveyed, and one other is just about to be commenced; so that in time the whole of the Bombay Presidency will be surveyed.

6711. Will the result of the whole be an increase of the land revenue throughout the Presidency?—As far as we can judge from what has happened already, it is supposed that it will.

6712. And that it will be more satisfactory to the cultivators than the former assessment?—Infinitely more satisfactory. The revenue now is collected with the greatest punctuality and ease, and there is not the slightest dissatisfaction or complaint of any kind regarding it.

6713. Mr. *Spooner*.] Were some parts of those provinces underrated before, as you say that under the reduced rate more money is collected in the gross than formerly?—The great increase of revenue is owing to the extension of cultivation; the greater quantity of land brought under the plough under the new rates. There were some few cases, no doubt, where the old rates of assessment have been increased by this survey, but generally speaking there has been a very large reduction.

6714. Sir *T. H. Maddock*.] After the survey was finished, when you found a field, say No. 11, of five beegas of land, in the possession of some particular person, did the collector assess the revenue upon it arbitrarily, or did he ask the occupant or proprietor whether he was willing to pay that amount?—The assessment was fixed by the superintendent of the survey, without any reference to the cultivator, and when those new rates were introduced the holder of each field was summoned to the collector, and informed of the rate at which his land would be assessed in future, and if he chose to retain it on those terms he did, but if he did not choose he threw it up.

6715. Was a puttah given to him by the collector?—Yes; it is the custom to have receipt books.

6716. Is there no puttah or deed given by the collector?—No.

6717. Is there anything in the shape of a kabooliat or agreement taken from the cultivator?—Not at the introduction of the survey.

6718. At the time of settling with him that he is to remain in the occupancy, is there no written instrument?—There is no written instrument of any kind; it is a mere verbal agreement.

6719. The only record of it is, that it is entered in the village books?—And in the ryot's receipt book, which is a counterpart of the entry in the village account.

6720. Sir *G. Grey*.] Does the assessment bear the same proportion to the net produce of all the villages in that district, or does it vary?—I cannot answer that question; I can only give a guess as to what proportion the assessment bears to the net produce of the land.

6721. Do the collectors who make the assessment act under uniform instructions, and adopt the same principle of assessment throughout the whole Presidency?—The assessment is not made by the collector; it is made by the officer who superintends the survey; and there is one rule provided for the whole collectorate; it does not vary in different villages.

6722. Is there one officer superintending the survey for the whole district?—Yes.

6723. Therefore the principle of assessment is uniform throughout the Presidency?—Certainly.

6724. Mr. *Elliot*.] What service does the superintendent of the survey belong to?—He belongs to the engineers, Captain Wingate.

6725. You mentioned that the ryots were called before the collector, to be asked whether they were willing to take their land upon the assessment fixed: were there many refusals to take the land upon the terms offered to them?—Hardly any; and generally speaking, there was a great rush to take up new lands under this assessment.

6726. There were very few of the old lands that were not taken by the original ryots?—Very few indeed.

W. A. Goldfinch, Esq.

20 June 1853.

6727. Mr. *Clive.*] Was it the inducement of the 30 years' lease that led them to rush to enter into those negotiations?—The reduction of the assessment and the advantage of the 30 years' lease together. The confidence that there would be no increase in their assessment has no doubt very greatly influenced them to take up this land.

6728. Mr. *Elliot.*] And also the fixing of the boundaries must have been a satisfactory arrangement with the people?—Yes; but there was not much difficulty or dispute about the boundaries before.

6729. Sir *T. H. Maddock.*] Can you state whether, when there was a rate of assessment fixed upon fields in cultivation, there was also a rate fixed upon the uncultivated land which was not divided into fields?—All the cultivable land was divided into fields, and an assessment fixed upon every field, whether cultivated or waste.

6730. Was that division arbitrary, and by boundary marks laid down for the first time?—Not in the case of cultivated fields; but in the case of uncultivated fields they were divided into convenient holdings.

6731. Upon what information was the rent of the cultivated lands for 30 years assessed?—The assessment is on the land itself, without regarding improvements. No notice is taken of the production of any land in fixing the assessment; it is on the bare land.

6732. But in Belgaum, and that part of the country, is it the custom for an acre of land that has been out of cultivation for 30 or 40 years to continue bearing as high a rent as a neighbouring field which has been brought into cultivation, and improved for some years?—Yes; there would be some expense to bring it into bearing, but probably from not having been cultivated for a length of time, the soil would bear heavier crops, and would therefore bear the expense of bringing it under the plough.

6733. A good deal of this land probably is overgrown with low jungle?—Generally speaking, not.

6734. Is it, generally speaking, grass land?—Grass land; but the grass is of a peculiar nature; it is very difficult and troublesome to get rid of.

6735. There was no distinction made in the assessment which followed the survey between a field of five acres that was in a perfect state of cultivation already, and a field of five acres which had not been cultivated for 15 or 20 years?—No distinction, merely because the one was cultivated, and the other was waste, or was not properly cultivated. The one might be more favourably situated with reference to a village, or on some other account, and would therefore bear a higher assessment than the other.

6736. From your statement, that when the rate of assessment was announced there was generally a rush to obtain lands, are the Committee to understand that that rush was to obtain uncleared lands?—Certainly; that is, uncultivated lands.

6737. Sir *G. Grey.*] When you say that there was no distinction made in the assessment between cultivated and uncultivated land, are the Committee to understand that no distinction was made between cultivated and uncultivated lands where the uncultivated land was capable of being cultivated and made as productive as that which was already cultivated?—Yes; the lands were classified with reference to their capability of production.

6738. Mr. *Elliot.*] Did the assessment fixed upon the cultivated land commence to be paid from the date at which the agreement was made, or did the ryot commence to pay that assessment from the time at which he broke up the land?—The land is taken by the year, and the time at which this assessment was introduced was at the close of the revenue year; so that a man taking it at that time for the ensuing year, would of course pay for the year for which he took it up.

6739. Whether he cultivated it or not?—Yes.

6740. *Chairman.*] By whom, and in what mode, is the assessment collected?—By the native subordinates of the collector on the collector's establishment.

6741. Are there any arrears, to the best of your knowledge?—There are no outstanding arrears at all in the district in which I was.

6742. Can you perfectly rely upon the trustworthiness of the natives employed in the collection as subordinates?—Not if there are no checks to their propensities; but it is very difficult indeed now, with clear accounts and fixed rates, which must be paid without any remission or alteration, it is very difficult indeed for any fraud to take place in collecting.

6743. Do you mean that the native subordinates require European supervision?—Certainly. It is the duty of the European officer to examine the village accounts every year; to compare the receipt books with the entries in his village account books, which makes it very difficult for any fraud to take place.

6744. At what period is the revenue collected?—The instalments are paid according to the position of the districts. In some districts the crops are reaped earlier than in others. In those districts, of course, the period for collecting the instalments is earlier than in the later ones.

6745. Are there any complaints by the natives as to the periods at which the revenue is collected?—No; there has been no complaint in that respect lately. Formerly the revenue used to be collected before it was possible for the grain or other produce to be reaped and sold; but latterly the payment of the instalments has been deferred, so as to give time for the ryot to sell his produce without forcing it into the market, and so pay his tax out of the actual proceeds of the crop.

6746. How long has that change been in operation?—Since the introduction of the survey; probably about three years.

6747. Although there is a variance in the time of the instalments, can you give the Committee any idea as to the general practice how often the payments are made yearly?—Four times a year.

6748. Mr. *Elliot.*] Does the tahsildar give a receipt for each payment that he receives, or does the collector give a general receipt for the whole of the revenue at the end of the year?—The village accountant gives a receipt to the ryot for his payment, and the accountant receives a receipt from the tahsildar for his village collections.

6749. For each kist or instalment?—For each instalment.

6750. Sir *T. H. Maddock.*] Is the difference in the proportion of the instalments, that is to say, the difference in the kist money, regulated by districts, or does it happen that each village has a different apportionment?—No, it is by districts.

6751. Does it depend in any degree upon the proportion that each village may have of a khereef crop and a rubba crop?—No.

6752. May it not happen that in the same district one village has almost entirely a khereef crop, and another village has almost entirely a rubba crop?—It might so happen; generally when the khereef crops preponderate you have early instalments, and where late crops are generally grown you have late instalments; in some of the villages in which those instalments are fixed there is a portion of both grown, but in the greater part of them there is either an early crop or a late crop.

6753. But this apportionment of the kists is generally made to correspond with the proportions of early and late crops in each particular village?—In each district, and when once fixed it does not vary according to the crops planted; there is no variation from year to year, but it is decided that certain districts shall pay their instalments early, because early crops are generally grown in those districts.

6754. Sir *R. H. Inglis.*] Would you agree with those, if such there be, who consider it possible to adopt any one system of land tenure for the whole of the British possessions in India?—I have had no experience of any but the ryotwaree system, which I consider the best of any.

6755. Would your experience lead you to inform the Committee that the ryots in the districts to which you have called their attention are, generally speaking, prosperous and happy?—Very prosperous.

6756. You do not consider that their condition is such as to reflect discredit upon the administration under which they are governed?—Certainly not any.

6757. Have you had any opportunity of comparing the condition of the ryots in the district of which you have been speaking and the condition of the cultivators of the soil in Oude or any other of the Native States of India?—No, I have never travelled in any of the territories belonging to Native States; but I have heard a great deal of the oppression of the cultivators in the Nizam's country.

6758. You state, however, that the condition of those who have come under your own personal observation in the districts of which you have been speaking, is prosperous and happy?—Yes.

 6759. *Chairman.*]

W. A. Goldfinch, Esq.

20 June 1853.

6759. *Chairman.*] Is there any interference with the ryot, or any obstacle to the cultivation of any kind of crop he pleases?—None whatever; so long as he pays his tax and keeps the boundary marks in order, there is no question or interference on the part of the Government servants as to his cultivation; he may cultivate, or leave it waste, or do whatever he pleases.

6760. Sir *R. H. Inglis.*] May he cultivate opium?—There is no opium grown in that part of the country.

6761. *Chairman.*] Is there any obstacle to Europeans purchasing property in those districts?—None whatever.

6762. Is there any want of capital for improvements?—No, I do not think there is; but there is a want of combination of capital. Small improvements, such as wells and small tanks, and those works that do not involve any large expenditure, are now frequently made by holders of small portions of land, for their own individual benefit; but any large works that require a very large outlay are not executed. The natives do not combine to construct new works of that kind.

6763. Is the transfer of those lands subject to assessment easy to be effected?—Perfectly easy; a person who wishes to dispose of his land has only to send in a written paper stating that he wishes to resign it, and desiring that it may be entered in the name of some other person to whom he disposes of it; and the person in whose name it is desired to be entered must send in a written paper to say that he is willing to take it with the Government assessment; it is then, at once, transferred to the purchaser.

6764. So that there is no great expense attending the transfer?—No expense whatever.

6765. Can you give the Committee any idea how many years' purchase land sells for?—It will vary in every village, almost; in the neighbourhood of a large village, where the land is in good order, I have known it sold as high as nine and seven years' assessment; that is, the person who buys it pays to the original owner the amount of seven or nine years' Government assessment, and, of course, he is liable to the Government for the assessment on that land; I have known instances of that, but I do not mean to say that I consider that the common price.

6766. *Chairman.*] You were speaking of tanks, and modes of irrigation; are they sufficient, or is there a want of those facilities for improvement?—There is a great want of them certainly in parts of the district in which I have had experience; and there is a vast quantity of water which might be made use of, which is allowed to run to waste.

6767. Is it your idea that that will be done by the owner of the land under the Government, or that it will not be done unless the Government assists?—It will not be done unless the Government assists.

6768. With regard to the means of communication, are the roads and other modes of communication there in a satisfactory condition or not?—Not at all; up to the moment of my leaving that part of the country very little had been done, but since I left, I have heard that several new roads had been sanctioned, and are now being made.

6769. Would it be necessary that the Government should make those roads, or would private enterprise be sufficient to accomplish the objects?—The Government must do it.

6770. Would the occupiers of the land pay a tax to the Government for that purpose?—It would be difficult to collect any tax for that purpose.

6771. Is the police satisfactory, as to the security of property?—No, not very; the police has never been satisfactorily organised in that part of the country. Formerly, under the old Government, in every village there was a certain kind of irregular militia, who were paid by assignments of land free of assessment; since we took possession of the country those men have been kept on in possession of their lands, and have been required to do service as police; they are not at all fairly distributed. In some villages there is a superabundant and useless idle crowd, and in others there is hardly a single executive officer of any kind; so that altogether the police system is decidedly in need of improvement in that part of the country.

6772. What system would you suggest as a satisfactory improvement?—I think that all the lands held by those people should be assessed, and that with the funds thus placed at the disposal of the Government a properly paid

paid police should be established, under the tahsildar, under the magistrate's establishment.

6773. Sir *T. H. Maddock.*] In Belgaum and Dharwar, in whom do you consider the proprietary right of the soil to be vested?—In the Government hitherto it has been supposed to be.

6774. Then what is the right of the man who has got a piece of land for 30 years from the Government?—He is the proprietor of it, subject to the payment of the Government tax.

6775. And at the end of the period of his lease you conceive that the proprietary right of the land reverts to the Government, to dispose of it as it pleases?—It will be subject to whatever tax the Government chooses to impose.

6776. Are the Committee to understand that this settlement that has been made gives no stability of tenure to the persons who are placed in the possession of the land beyond 30 years?—The present occupier or owner of the land will certainly have the option of keeping it on at whatever assessment the Government choose to place upon it.

6777. In the making this settlement, in the case of any given field that was assessed, say at 10 rupees, if the occupant of that field at the time was willing to give that sum, was it in the power of the collector to take it from him and confer it upon any other individual?—No.

6778. Had he a right of preference?—He had; without his resignation the collector could not take it from him and give it to another.

6779. Do those irregular militia that you alluded to, the sobundees, act under the orders of the tahsildars, or under the orders of any village officers?—Immediately under the village officer; but generally under the orders of the tahsildar.

6780. In a village, who are the village officers, and what authority do they possess?—The potail and the village accountant.

6781. Can you explain what is the authority of the potail, contrasting the authority which the potail possessed under the former system with that which he now possesses under this new assessment?—The potail nominally has the same power now as he always had.

6782. Will you describe what that power is, more particularly with reference to the police?—The new survey has made no difference in that whatever; as regards the sobundees they are under his orders for all purposes of police; he stations them at markets or any particular places where he may fancy it requisite to have them for the public security, and he makes use of them generally in the same way as any other police executive servants.

6783. Is the potail himself a landholder?—Generally speaking.

6784. To a greater extent than the generality of the cultivators?—No, I think not. A great many of the potails were wuttundas, that is, holders of hereditary lands, and many of those men still retain their old hereditary possessions; but many of those wuttuns have lapsed to the Government by failure of heirs and other reasons, and the offices of potails are now held by persons appointed by Government.

6785. Do you consider that a great portion of the potails are now devoid of those wuttuns?—No; by far the greater portion of them still retain them.

6786. Is it the practice that the wuttun is held by one individual, the head of the family, or is it held in co-partnership among the brothers?—It is held in co-partnership.

6787. When it is held in co-partnership, who is the executive officer who discharges the duty of potail in the village?—In many villages it is the case that the office attached to the wuttun has always been held by one particular branch of a family, and therefore the office will always remain in that branch; it generally is in the eldest son; in others it is the custom of different shareholders to conduct the duties by rotation five years at a time, and the profits of the wuttun go to the person who performs the duties.

6788. Does the potail hold a cutchery of his own?—No; there is generally a public hall called the chowry, where the public business is transacted; but he has no office or establishment of any kind.

6789. Are the potails generally Mahrattas, or of other castes?—There are very few Mahrattas in that part of the country; most of the cultivating class are Lingazuts; the potails are mostly Lingazuts.

W. A. Goldfinch, Esq.

20 June 1853.

6790. Mr. *Elliot.*] In the event of the Government making advances for the formation of tanks, can the amount be recovered by instalments from the ryots who are benefited by the irrigation?—Yes; but I think that the expenditure borne by the Government should be repaid by a water-rate levied from the lands benefited by it.

6791. And that that water-rate should be sufficient, in the course of some years, to repay the expense of the formation of the tanks?—Yes; or to pay a good interest for the expenditure.

6792. Has that ever been done in Bombay lately?—I have never known it of my own experience; but I have known many cases where the Government have spent small sums in the repair of tanks, and in those cases the return has been most remunerative; in some cases I have known the whole expenditure repaid in two or three years by the increase of revenue arising from the supply of water.

6793. You mean repaid to the ryots, not repaid to the Government?—To the Government.

6794. Then in that case some arrangement must have taken place, such as has been alluded to?—It was in this way; the land is often left waste, because there is no water to enable the people to cultivate it, and if water is supplied the land is taken up immediately; the same land that would otherwise pay little or nothing to the Government as revenue then pays the full assessment.

6795. But I understood you to say that the waste land was assessed together with the cultivated?—It is assessed, but if no one cultivates it the assessment is not paid; if no one takes it up it remains waste, and is completely unproductive; but if any one chooses to cultivate the land it pays its full assessment immediately it is taken up.

6796. Sir *T. H. Maddock.*] Then an increase of the population must be an immense advantage to the Government revenue?—As far as taking up new land, certainly.

6797. *Chairman.*] You stated in a previous part of your evidence that the natives could not be relied on for the collection of the revenue, without European supervision; to what do you attribute that failing in their character?—I believe it is the nature of the natives particularly to cheat, whenever they have an opportunity.

6798. Do you think that failing would be corrected by better education or by better pay?—The pay, I think, is now generally sufficient, and increase of pay would not therefore diminish the inclination to defraud if they had an opportunity; they are brought up with that principle; it is no disgrace among them for a man to be known to defraud.

6799. Do you think it would tend to correct that evil, if they considered that by performing their duties well they would be sure of advancement in their career?—The persons who make collections of revenue from the ryots, and who have an opportunity of defrauding the revenue more than any others, are the village officers, and those men are not in the regular service of the Government; their duties merely refer to the village in which they are appointed, or they inherit the office of potail or accountant, and therefore they have no hope of rising. They may be punished for misconduct, but they have no hope of getting beyond the office they hold as village officers.

6800. Do you think that is the reason why they are less trustworthy than they would be if there were promotion open to them?—No, I think not; but I think that with respect to the subordinate revenue officers, such as clerks and the lower paid grades of natives who are on the regular establishment of the collector, and who now, generally speaking, are anything but trustworthy, if some changes and reforms were made in their service, they would become probably more trustworthy than they now are.

6801. What changes do you allude to?—I think that all hopes of promotion now rest too much upon the individual character of the collector, in whose hands all those promotions remain, and the collector has no opportunity, generally speaking, of seeing or forming any estimate of the capabilities of the lower grades of those servants, and he promotes people in the small promotions (I do not refer to the higher appointments), either by chance or at the recommendation of some other officer, very often a native; and the impression among these people generally has been, that they must hope to rise by favour or through

through the interest of some one native official, and not through meritorious public service.

6802. How could that defect in the service be removed?—I think that all men who are candidates for public employment should be examined, as they are now in some districts, and that when examined a list of them should be made out according to their qualifications, and that as vacancies occurred in the service those men should be appointed in the order in which they stand in the list; and that after they enter the service they should go on by seniority up to a certain point, and when they have arrived at that point, I think there should be another examination; and this seniority system should, I think, be persisted in, except in cases of peculiar merit, when the collector might report to his superior, whoever he may be, and recommend this man's promotion. I think that no exception to the seniority system should take place, except on some such public grounds for promotion; so that all might understand why such a man was promoted in preference to others. I think that would remove the impression which now exists about favouritism and patronage.

6803. Is there no examination now?—I do not know as to other districts; in the one I have been in there is one.

6804. Does that answer the object of which you are speaking?—As far as giving the men employment in the first instance, this examination does; but after they have entered the service there is no system for promotion. I have known a man who had entered the service long before I was born, probably getting eight rupees, or 16*s.* a month as a clerk; and though his character has been good, and he has always done his duty as he has had opportunities of doing it, he has remained on the same pay the whole of his life. Such a man's want of success is attributed by himself, and by his companions in the service, to his ill-luck in not having in some way or other secured the interest of some influential person in the establishment to bring him forward.

6805. Others having been put over their heads?—Yes, hundreds; and those promotions without visible cause for them, confirm the notion which the service generally have, that they must trust for promotion to private interest and favouritism.

6806. To what private interest do you allude?—Generally speaking, there is some native at the collectorate who either has, or makes those people believe that he has, influence over the collector; and if there is no tangible reason for a man being put over other people's heads, it is sure to be imputed to this person's influence in some way. It may be one man or another, as the collectors change.

6807. How is the influence over the collector, of which you have spoken, obtained?—The collectors are often removed from one district to another; and a stranger coming as collector into a district where he has never been before, and knowing nothing of the characters of the servants under him, in number probably 250 or 300, if any trifling vacancy occurs, does not know whom to promote; he must therefore ask somebody, and most probably it will be the head native officer who is about him.

6808. Mr. *Hardinge.*] You say that in some districts examinations exist, and that in others they do not; is there no order of the Government upon the subject?—I have never seen one.

6809. You do not mean to say that it depends entirely upon the discretion of the collector whether those native officers shall be examined or not?—It is the candidates for public employment who are examined, not the officers after they have entered the service.

6810. Mr. *Hume.*] Do the observations which you have now made apply to the natives alone, or to Europeans?—To the natives alone.

6811. Mr. *Ellice.*] Is there any impression on the part of those persons seeking for promotion that it can be obtained through any corrupt means, such as by the payment of money to the persons who you say have influence over the collectors?—No, I do not know that there is. As regards money payment, I do not think there is much of that; it is rather family interest and influence of various kinds.

6812. Mr. *Hume.*] Have you known any instances in which money has been given for situations of that kind?—No. I have known a case in which every person who got an appointment was obliged to pay the head native officer of the

W. A. Goldfinch, Esq.

20 June 1853.

district a certain sum; but that did not come out as long as the man held the office; it was discovered after he left the service.

6813. *Chairman.*] Was the European collector cognisant of that?—No.

6814. Mr. *Hume.*] Are the Committee to understand from you that the collectors are, in your opinion, too often changed?—Yes; I think it would be advisable to retain the collectors longer in one collectorate than they do now.

6815. Is there any rule as to the number of years that they shall take their turns as collectors?—No.

6816. What time do you think would be sufficient to give an officer experience in his collectorate, and so lessen the evil which you have pointed out?—I do not think that by that means you could remove the impression which now prevails among those people; you want a Government order to establish rules to improve the native service.

6817. You are aware that there are rules here in the Customs and Excise for examination, and for gradational employment; am I to understand that you would recommend some similar regulation by the Government of India, which should hold out to the natives advancement, with a prospective increase of salary, if their conduct merited it?—Yes; that is, that length of service and good conduct should give every man a chance of rising.

6818. Sir *T. H. Maddock.*] You said that after entering the service at the lowest grade, and passing a satisfactory examination, you would have the subordinate servants advanced by seniority to a certain point; can you define what that point should be?—Up to a certain point, all those servants to whom I allude are only liable to be employed in the collectorate in subordinate duties; but at a certain point they attain a rank in which they are sometimes called upon to conduct the duties of tahsildar, or an inferior officer called the moulkarry, who has charge of a smaller district than a tahsildar during the absence of his superior; I think that is the point; when they come to that situation they should be examined again, to see that they are qualified to act in those higher situations.

6819. Among the 300 or 400 employés of this description in a district, can you state what proportion of them have advanced beyond that point to which you have alluded?—That would be different in different districts. The point in respect of pay is 18 rupees, When an officer has a salary higher than 18 rupees, he is what is called the first clerk.

6820. How many out of the 400 in a collectorate will be upon a salary above 18 rupees?—Probably 50 or 60.

6821. In that case there will be 300 or 350 below this point. Now, do you consider that if the whole of those 300 or 350 public servants were to rise only by seniority in the list, that would be a sufficient stimulus to keep up their emulation, and to induce them to exert themselves?—I do not propose that they should rise by seniority only, but that in case of any public grounds for promoting a man above others who had entered the service before him, such grounds should be reported to the Government, and they might promote him if he deserved it; but in the absence of any public grounds of any kind, I think length of service should give a man promotion.

6822. Do you think that the authority of the European collector would be as well maintained by his having the power to report the qualifications of those individuals, as if he had the power which he now has of promoting them himself?—I think his authority would be better maintained, because the persons in the service would generally understand that they must get promotion out of their turn by some public service bringing them to the notice of the collector; whereas now they generally trust for their promotion to some private influence among the head native servants of the district.

6823. According to this plan, would you propose that the collector should report to the Government the superior qualifications of any one individual when there was a vacancy to which he wished to appoint him, or that he should periodically, or as circumstances required, report to his superiors the peculiar merits and services of any individuals under him who had distinguished themselves?—That is a matter of the detail of the plan. It might be either way. So long as a report is made to the Government that some public grounds exist for promotion, I think either plan would do equally well. The great object is to have some tangible reason for promoting persons over their seniors.

6824. *Chairman.*] Had you many complaints of the operation of the revenue from

from salt in the part of the country in which you were?—In the part of the country where I was there were no complaints at all; the increase in the tax upon salt was so trifling, compared to the value of the salt in that part of the country, that the difference was hardly perceptible.

6825. What is the relative price of salt in the district with which you are conversant and in other parts of India?—I was referring particularly to the difference of price up the country, where there is a long land carriage, as compared with the price on the sea coast. On the coast, where the salt is manufactured, and where, therefore, the value of the salt is very trifling indeed, the tax appears very heavy; where the tax is half a rupee or 1*s.*, and the value of the salt is 2*d.*, an increase of 6*d.* in the tax upon it makes a very serious difference to the people who buy it; but up the country, where the price of the same quantity of salt would probably be 4*s.*, an addition of 6*d.* to that price is hardly perceptible to the buyers of small quantities.

6826. Mr. *Hume.*] Then it is the increased expense of carriage which adds so much to the price inland?—Yes.

6827. Good roads and improved conveyance would lessen that evil?—Yes.

6828. Mr. *Hardinge.*] What is the price of salt per seron in that district?—I cannot recollect.

6829. *Chairman.*] When did you leave India?—In April 1852.

6830. Have you any other observation to make to the Committee upon the subject of the various items of revenue in that part of the country of which you are cognisant?—None: except that I think that the tax for local objects should be compulsory instead of being voluntary.

6831. Mr. *Hume.*] What local objects?—Improvement of towns, building bridges, fountains, public wells, and things of that kind.

6832. Could that be carried out?—There is a law called the Municipal Act of 1851, for that very purpose; but to bring it into operation it is necessary for a third of the inhabitants of the town where it is proposed to introduce this law to petition for its introduction; the consequence is, that it is almost inoperative. You cannot persuade people of the advantages that they will derive under this Act, and they do not choose to tax themselves, and they will not petition for it; the consequence is, that it is almost impossible to get it introduced.

6833. *Chairman.*] There are tolls upon some of the roads in Bombay, are there not?—Only one; only upon the Bhore Ghaut road.

6834. Sir *C. Wood.*] Are not there upon both the Ghauts?—I think only upon one.

6835. Mr. *Elliot.*] But those tolls can only be levied at spots where they cannot get past without paying?—Yes.

6836. Are they not, therefore, sure to be greatly evaded?—They are sure to be evaded, where evasion is possible.

6837. Do you apprehend considerable difficulty with regard to tolls in India, from the circumstance of their leading to a considerable amount of corruption on the part of the persons placed there to collect them?—I do not think that would be a sufficient reason for not placing tolls.

6838. Would not the placing of tolls on roads be attended with a considerable degree of extortion on persons who passed during the wet season, when they could not avoid them?—Yes; there is no doubt that in the case of tolls on ferries there is extortion, though it is trifling in amount from each individual person, and it is not enough to prevent people from crossing if they wish to cross.

6839. Mr. *Hume.*] Are not the rates fixed up at different places, so that each individual should know what he ought to pay?—Yes; but many of them are not able to read.

6840. Have you any suggestions to make with a view to improve the state of the natives?—I am not aware of any.

6841. Sir *T. H. Maddock.*] Can you inform the Committee whether in those districts of Dharwar and Belgaum there have of late years been remitted on the part of Government any onerous imposts in the shape of town duties, house duties, and shop duties, or any such imposts?—Yes; in 1844 or 1845, I think, all irregular taxes of that kind were abolished.

6842. Do you consider that very great relief has thereby been given to the inhabitants of the towns and villages?—Yes, certainly great relief; but I think that those taxes were principally objectionable in consequence of their inequality;

W. A. Goldfinch, Esq.

20 June 1853.

inequality; there was no reason why many of those persons should not be taxed as well as any one else.

6843. Can you suggest any mode of taxing the people of a town for local improvements that would be free from the same objection?—I think that a uniform tax upon shops and houses might be imposed, and in fact it is imposed in some cases where this new Act has come into operation.

6844. That is to say, you would recommend us to retrace our steps?—In some measure, so far as taxing those people who now pay nothing.

6845. Are you of opinion that we could reimpose any of those taxes, without incurring the risk of subjecting the people to the same exactions and oppressions which they suffered from before those taxes were taken off?—That is the difficulty; but as regards the principle of taxing those people, I think it quite fair to tax them, but I confess I do not see how it is to be done.

6846. If you cannot suggest any means of avoiding that difficulty, would you still consider it advisable to reintroduce those taxes?—For local objects I would. The tax would be so small on each individual, that it could not be looked upon as any great oppression.

6847. Mr. *Hume.*] Since the moturpha tax was removed, are there any other taxes which those people pay?—None at all.

6848. Am I to understand that the villages are free from taxation altogether, except what they pay for the land?—Entirely free; beyond the Government assessment there is no tax that can be levied from them.

6849. Do the banking establishments at those places now pay no tax of any kind?—No, nothing. Formerly, under the moturpha tax, some of those people paid as much as 40*l.*, 50*l.*, and 60*l.* a year.

6850. Are any articles of consumption, except salt, subjected to duty?—No.

6851. Is the abkarry tax levied generally in the villages?—Yes, the spirit licence.

6852. That is farmed out?—That is farmed out.

6853. But as regards food and such articles there is no tax?—No tax whatever.

6854. No tax on hackerries?—None whatever.

William Edwards, Esq., called in; and Examined.

W. Edwards, Esq.

6855. *Chairman.*] WILL you state to the Committee what opportunities you have had of observing the revenue system in India?—I have been only a short time in the revenue department during my period of service; I have been employed under the Board of Administration, since it was formed, as a deputy commissioner, which is a revenue office.

6856. Will you state what situations you occupied in India, and in what parts of the country you served?—My period of service has been 15 years and three months in India; I was first appointed assistant to the commissioner of Cuttack, in the province of Orissa; I then officiated for several months as assistant to the Registrar of the Sudder Dewanny and Nizamut Adawlut, in Calcutta; that is the Company's Supreme Court; I was then appointed deputy secretary to the Government of Agra; I officiated also for some time as private secretary to the Governor, Mr. Robertson; I was then nominated under-secretary to the Government of India, during which time I attended the Governor-general in his tours to the Upper Provinces; I remained in that office for several years; I was then appointed superintendent of the Hill States, a political appointment, and deputy-commissioner under the Board of Administration for the affairs of the Punjaub, which was a revenue and judicial office.

6857. Will you explain to the Committee the system of land revenue which you found prevailing in that district?—It was almost a pure ryotwar system; the only difference from what I understand the ryotwar system to be, in other parts of India, being, that the settlement was made with the ryots for a fixed period of years, for five years, and not annually, as it is, I believe, in Bombay and Madras. Each ryot held direct from the Government, and was responsible for his own assessment; he held under a lease, and he was the sole proprietor of the land he cultivated, which he might dispose of as he chose. That system was found to work very ill; it was open to all the objections found to exist in the ryotwar system elsewhere; and there was one peculiar evil in it, that in addition to the Government revenue, the ryots of the Hill districts were under an obligation to

serve

serve as labourers, as porters, whenever required by the State. That was an obligation imposed when we first got those Hill districts. On our early occupation of the Hills it did not act very injuriously, but since our Hill districts have been resorted to by European officers, by servants of the Government, and by others in large numbers, this obligation was found to be ruinous to the people, for they were obliged to serve as porters for no adequate remuneration, and at times when it was very inconvenient for them to leave their lands. That was one peculiar aggravation of the evils of the ryotwar system. I reported this state of things to the Board of Administration, and I was directed to endeavour to introduce the village system of settlement, which has been introduced with great success in the North-western Provinces, and is now being introduced into the Punjaub.

6858. Will you explain the course which you pursued in introducing the village system?—The course was almost exactly similar to that which was pursued in the North-western Provinces. A district was divided into certain portions, and the boundaries of those portions were laid down; in short, the system already described to the Committee as that followed in the North-western Provinces, with some trifling local modifications.

6859. For what length of time did you make the new settlement?—In some districts for a period of 30 years, in other districts for the remaining period the ryotwar settlement had to run; that is, I altered the ryotwar settlement to the village settlement for the period that the ryotwar settlement had to run in certain districts.

6860. Did the people appear satisfied with that arrangement?—I introduced it at first experimentally; I was doubtful whether it would succeed, and I introduced it experimentally into the Kothghur district, and I found it to answer very well. After it had been in force there for above a year, I extended it to the other districts under my charge, and when I left the system had become very popular. Of course with a rude and ignorant people it required some trouble to make them understand its benefits; but it became at last so popular with them that in one of the neighbouring states, a large district called Bissahir (the Rajah, the present chief of which, is a minor, and the estate under our management), the people requested that the same system might be extended to them, and I introduced it into several parts of that large province; and my successor has been carrying on the system through the rest of Bissahir, and it is found to answer very well indeed.

6861. Did the people begin to extend their cultivation after the settlement was made; and did they enter into any schemes for promoting irrigation?—Yes, they have generally begun to do so. In the Kothghur district it was very marked. As soon as the settlement was made for 30 years, they immediately began to extend the cultivation to the rich waste lands, which were close to the cultivated lands on all sides; and in one instance also they agreed to subscribe among themselves a certain amount for purposes of irrigation; and the Government assisted them, as they were poor people, under the stipulation that whatever advances were made should be repaid by small instalments, at considerable intervals.

6862. Were those instalments regularly repaid?—Sufficient time had not elapsed when I left.

6863. To what do you attribute that increased energy on the part of the people?—To the period of the settlement being made for 30 years, and the increased confidence that for that period no advance would be made in the amount of assessment, whatever might be the circumstances of the land; that whether new roads were carried through the district, or whether a cantonment was formed, or to whatever increased value the land might have, for that period no enhancement of the revenue would be exacted.

6864. Can you inform the Committee at what rate those districts are assessed under the new system?—Generally under a rule laid down for the settlement made in the North-western Provinces, that we should not take more than two-thirds of the net produce; that is, after paying the expenses of cultivation and the employment of labour, so as to leave one-third clear profit to the cultivator.

6865. Mr. *Hume*.] How did you arrive at that?—In communication with the people.

6866. *Chairman*.] You went on the same principle that was adopted in the

W. Edwards, Esq.

20 June 1853.

North-western Provinces?—Yes, on exactly the same principle; we fixed a sum upon the district, and then they divided it among themselves.

6867. As a political officer, you had an opportunity of comparing the condition of the subjects of the native states with that of those under British rule; will you inform the Committee which of the two you consider to be the best off?—I think the British subjects, certainly; I think the subjects of native states are, compared with ours, in a most deplorable condition. They are living under no fixed system of law or procedure; the demands from them for the lands they cultivate, and on other accounts, vary every day, and almost every hour. In short, they have no other guarantee for the enjoyment of their rights or of property than the character of the chief, whoever he may be, for the time being.

6868. Mr. *Hume.*] Will you name some of the states to which you refer?—There were 19 native states under my charge, as political agent, and I should say that the people in all those, with one or two exceptions, were in the most deplorable condition.

6869. As political agent, having charge of those states, you did not interfere in any way in the management of their internal affairs, or in the collection of the taxes?—No, by no means. It was represented to me that there had been many acts requiring interference; but under the system adopted towards political stipendiaries interference is barred, except in the way of advice.

6870. Can you state what the population of the Hill States was?—I think between 500,000 and 600,000, as far as I could ascertain; but there has been no accurate census made.

6871. *Chairman.*] You stated that you thought that the British subjects were much better off than the subjects of the native states; do you mean in respect of the security of their property and freedom from extortion?—Particularly in respect of the security of their property and freedom from extortion.

6872. And the administration of justice?—And the administration of justice also. The administration of justice in our districts is by a known fixed system of law, and the evidence is recorded. In the native states there is nothing of the sort; it all depends upon the character of the chief for the time being.

6873. Was that superiority seen in the physical condition of the people?—Yes; it was, certainly, in several of our districts.

6874. Have you any reason to believe that the chiefs of the Hills approve of the new system pursued in the British territories, and desire to attempt it themselves?—Yes; I mentioned one instance of the people of the large district of Bissahir having agreed to have it extended to them; and there was also an instance of a subordinate chief requesting that the system might be adopted in his own district; that we should settle the district for him, and introduce our law and mode of procedure, and our civil and revenue administration, and that he should receive the amount due to him after payment of the costs of administration. That request was submitted to the Government for their approval and sanction; and it was not answered at the time when I left the country.

6875. Have you any knowledge whether the system of administration recently introduced into the British possessions in the Trans-Sutlej Hills, is favourably regarded by the people?—Yes I have reason to believe that it is very favourably considered by the people. The reason why I believe it is so considered is, that during the reign of the Sikhs great numbers of their subjects in the Hills resorted to the British territory upon the left bank of the Sutlej, and when our administration was introduced into those Hill States, the people all returned to their original holdings; they amounted to several thousands. For many years previously they had resided in our territory, and acted as porters in the Hills; and as soon as our system of law and administration was established in those Hill Provinces, they returned to their original holdings.

6876. Is emigration from the native states to our possessions easy?—No, it is by no means easy; I think it would be extremely dangerous for any subject of a native state, unless he were an individual person standing alone, or with only his own immediate family, without connexions; I do not think he otherwise would dare to emigrate into our provinces. The native chief would retaliate upon his connexions, and their property, that remained in his own state.

6877. Do you think that if the people were free to emigrate from their native land, they would come in great numbers into the British possessions?—

I think

I think they would in the Hills, if there was land for them; I know, from several applications I had from them, that there was a great desire to have our system introduced amongst them; it is very popular among them.

6878. And it is only the fear of what may happen to those whom they leave behind that prevents that immigration taking place to a large extent?—I think so; in fact, the old feudal feelings are dying fast away there; they compare their own position with that of British subjects, and they find that it is very inferior, and very insecure in every way, compared with that of their relatives and friends who are living under British jurisdiction.

6879. Do you consider that the extension of our administration of our districts, that were formerly under native rule, has had any effect upon the minds and feelings of the inhabitants of the native states in their immediate neighbourhood?—Yes, I think so; I think I expressed the same just now, that the old feudal feelings between the chiefs and their people are fading fast away. The chiefs find themselves now altogether independent of their vassals, without having any object in conciliating their people as they formerly had. They depend upon our Government to preserve them in their positions of power and dignity, and not upon their vassals, as they formerly did. Therefore, they find that they need not conciliate their people any longer, and grants of lands and other immunities, which were made in times of insecurity, now that they find themselves completely independent of their people, they have resumed without any just cause for it; and that has caused a great deal of dissatisfaction among the subjects of those states.

6880. Do you think that the present land revenue system adopted in the district with which you are conversant is satisfactory, or would you suggest any improvements in it?—No; I think that, as far as we know yet, this revenue system is the best that we could have adopted. I have no suggestions to offer for its improvement. Of course, we must have a fair trial of it; it has not been in operation above 25 or 20 years in the oldest settled part of the country, but it is certainly working very well there. It is favourably regarded by the people in the Punjaub. It is highly popular among the Sikhs, I have heard.

6881. Sir *T. H. Maddock.*] But in the North-west Provinces we have introduced no new system; we have merely adopted the system which we found there of settling with the villages?—Yes; it is the old original Indian system that we have revived.

6882. Do you mean to inform the Committee, that the system which you introduced into the Hills was quite a new system?—It had never been adopted before since we had possession of those Hills. Every man was liable to pay his own assessment; he had nothing to do with the rest of the community, and there was nobody to assist him in times of scarcity or distress; in fact, he was a ryot standing alone.

6883. In order to give the Committee some idea of the nature of those states to which you have alluded, will you tell the Committee, in the first place, what has been about the annual revenue of Kothkhaee?—That is a Government district. Financially speaking, all those districts are very trifling.

6884. What is the annual revenue of Bulsun?—I suppose it is not above 8,000 or 9,000 rupees.

6885. What is the revenue of Keonthol?—*Rs.* 33,000.

6886. What is Joobul?—*Rs.* 14,000.

6887. Koomharsin?—*Rs.* 10,000.

6888. Are you of opinion that those chieftains would dare to visit their displeasure in any marked way upon the families or friends of any of their subjects who had left their district to settle at Simlah?—Yes; I have seen instances of it, particularly in the state of Sirmoor; so much so, that I brought before the Board of Administration some instances of tyranny to which the subjects of that state were exposed.

6889. Have you raised the revenue by your new mode of assessment?—No, we have reduced it.

6890. What is the amount of revenue collected there?—The whole revenue was very trifling indeed from the six Government districts in the Hills; I do not think it is above 40,000 rupees.

W. Edwards, Esq.

6891. Mr. *Hume.*] In those districts that are settled, is there any disposition on the part of the native bankers to advance money to the ryots for improving the lands, now that they have got security for 30 years?—Sufficient time has not elapsed to enable me to answer that question.

6892. Is it your opinion that money will be laid out in improving the lands, now that they have got a settlement for that period?—Yes, I think so; the lands are very valuable there, especially in the neighbourhood of our cantonments.

6893. Sir *T. H. Maddock.*] What is the extent of the land in the whole of those Hill territories, which would be available for the settlement of Europeans who might be disposed to colonise there?—There are vast tracts of country which are fit for cultivation, but which are uncultivated still, being under forest or waste.

6894. Is there not a considerable quantity of territory there available for European colonists?—Certainly.

6895. There are no objections to their settling in that portion of the territory which is under British management?—Certainly not.

6896. Is their any objection to their settling in other portions of the territory which belong to the native chieftains?—Certainly not, except so far that the native chiefs are very reluctant to alienate any portion of their land in any way.

6897. Is there any other cultivation besides the cultivation of tea that could be profitably followed by European settlers in those territories?—I think, perhaps, hops.

6898. Are there any such settlers as those of the class to which you have referred?—There was only one such person in the Hills under my charge; he came out from England with a large quantity of machinery, in order to commence a brewery, and he did so close to the cantonment of Kussowby; he grew hops there, and, I believe, it was a successful experiment.

6899. Was the experiment of his brewery successful?—I am not aware, but I should think so.

6900. Has it been continued?—Yes; it was in full operation when I left; and the cantonments of Kussowby, Dagshaye, and Subathoo were supplied from his brewery; he was beginning to export considerably to the plains, and across the Sutlej to the Punjaub.

6901. Considering that the climate of a great portion of this territory is admirably adapted for European settlers, to what cause do you attribute it that now, after the lapse of a period of 39 or 40 years, during which that territory has been in the possession and under the control and protection of British authorities, there has been no attempt at settlement there on the part of industrious Europeans?—I do not believe that persons possessing sufficient capital have directed their attention to it up to the present period. I think they will hereafter. For instance, in the valley of Kunawur there is one of the finest climates in the world, and the vineyards there are celebrated all over India; I think that this district will become a resort for Europeans in large numbers, for wine manufacturers and grape growers, and also for general purposes of trade with Tartary and North-western China.

6902. But in the territories on this side of the Himalaya range, would there not be abundant agricultural occupation for a considerable number of European settlers?—I do not think it would pay them, except in the immediate neighbourhood of our cantonments. At the foot of the Hills I think they might probably settle hereafter in considerable numbers as timber merchants, and in other ways.

6903. Had you, in any part of the territory which was under your charge, any valuable copper mines, or any other mines except iron?—We have found copper, and also coal. I have reason to believe that there is coal there, but the iron mines are the most extensive and important.

6904. Are there any iron mines conveniently situated for being worked near the foot of the Hills, the produce of which would find a ready market in the plains of Hindoostan?—The iron of the Government district of Kothkhaee is now and has been for several years exported largely to the plains, and into the Punjaub

Punjaub also; it is excellent iron, and there is a very large demand even now for it.

6905. Mr. *Hume.*] Does not it go to Meerut and Delhi?—As far as Delhi it goes, and all over the Punjaub.

6906. Sir *T. H. Maddock.*] Would there be any difficulty for Englishmen to work the mines to which you have been alluding?—I think not; I think it would be a very excellent speculation indeed for them.

6907. What machinery is adopted for working those mines?—They excavate a narrow entrance, and then they abandon it as soon as it becomes at all dangerous; they have no system of supporting it by scaffolding; in fact, mining is in the rudest state in that country.

6908. Will you describe the smelting process which there prevails?—I am afraid I should describe it inaccurately; it is smelted by charcoal; there is plenty of charcoal.

6909. Mr. *Hume.*] Does it crop to the surface?—Yes; there are hills of iron.

6910. Do you know what proportion the iron bears to the ore?—I cannot say, but it is very pure; I have heard European artificers in Simlah state that it is superior iron to any they have got from England.

6911. You say there is plenty of charcoal; at what price can it be obtained for the smelting of iron?—I could not venture to say; but the iron is very cheap at the mines indeed.

6912. Is there plenty of wood in that district?—Yes; there are very extensive forests; almost unlimited forests.

6913. Therefore, the means of smelting, even if coal could not be got, would be plentiful?—Yes.

6914. What is the mode of conveyance?—The iron is all conveyed either on men's back, or by mules; but now there is a good road fit for draught by cattle, made from the plains up to Simlah, which passes within the vicinity of those mines.

6915. Mr. *Hardinge.*] Have you any remarks to make upon the cultivation of tea in that district?—I think it could be very extensively cultivated all over the Himalaya mountains, between the Sutlej and the Jumna.

6916. Is there a vast extent of ground in that district that is now capable of growing the tea plant?—Yes; there are large tracts that I think are quite fit for tea cultivation.

6917. Have you ascertained what the elevation is of the lands there to which you allude?—They vary from 4,000 or 5,000 to 12,000 or 13,000 feet. I believe it is now discovered that high ridges are best adapted for tea. The great objection which used to be made to the cultivation of tea there was, that irrigation was required; it is now discovered that it is better to have it without irrigation.

6918. Are you at all acquainted with the Government settlement in the Punjaub?—Only from hearsay; I do not know it personally.

6919. Are you aware whether the assessment is lighter there than it was under the Sikhs?—It is very considerably lighter; I believe some 15 per cent. lighter.

6920. Has the village system been introduced there?—It has been continued. We found a very perfect village system in existence in the Punjaub.

6921. Has the cultivation improved?—There is hardly time to say; we have only had it a very short time; the settlement for an extended period has just now been completed. At the first annexation of the country, temporary settlements were entered into for five or ten years; but as soon as we understood something of the former system and of the country, and the surveys were completed, settlements for 30 years were made.

6922. You have alluded to the condition of the ryots in the Hill states; can you speak of the condition of the ryots in other native states through which you have passed as compared with the condition of the ryots under British protection?—I think I can only name one or two states that I am acquainted with where the ryots are as well or nearly as well off as in our own provinces.

6923. Which are those?—Bhurtpore and Putteala; under the present Rajah of Putteala the people are very well off.

W. Edwards, Esq.

20 June 1853.

6924. You would not make any further exception beyond those two states?—No.

6925. *Chairman.*] Have you any suggestions to offer, with the view of improving the industry of those districts to which you have alluded?—No; I think nothing further can be done than carrying through the settlement as it is at present formed.

6926. Do you consider the making of good roads as one thing that is particularly wanted?—Yes; in that part of the country that I had in the Hills under my charge, very great efforts were making; one of the most excellent mountain roads that has ever been constructed in any country is under construction there; a road has been carried from the plains to Simlah on an incline, never exceeding 3 feet in 100, and it is to be ultimately carried on to Sadakh.

6927. Is that system of exacting porterage from the natives given up now?—It is given up now, in consequence of this road being made.

6928. I understood you to say that, in your opinion, the natives are not indisposed to advance money to be laid out in the improvement of land, in consequence of this settlement for 30 years?—I should say that it is not required; I think they would hardly require such advances in that part.

6929. Do you think that the ryots themselves have the means of carrying on cultivation without assistance?—Certainly, and of extending it to other tracts.

6930. Have they money to purchase cattle; are they able to keep cattle from one season to another?—Yes; in that part of the country to which I alluded, there is no want of forage ever for cattle; there are vast tracts of forests always open for cattle, and cattle are abundant.

6931. I understand you to say that they are able to keep their cattle from the time when they use them during the crop season till the next cultivation?—Yes.

6932. Sir *T. H. Maddock.*] Can you inform the Committee whether a great part of the cultivation in those Hills is carried on by means of irrigation?—A great portion of it is.

6933. Can you state what you consider the average distance that water is conveyed to the fields for the purposes of irrigation in those territories?—It is difficult to say; I have known it carried some 10 or 12 miles, by canals cut along the sides of the hills.

6934. It is a very admirable system of irrigation?—An excellent system.

6935. Which has existed from time immemorial?—Yes; we can scarcely introduce any improvement in it.

6936. No European man of science could introduce a more beautiful system of conveying water to a great distance?—No.

6937. Mr. *Clive.*] Will you describe it?—Supposing a current is rushing down the mountain side; they cut a channel from the stream, and then convey it, sometimes by wooden troughs, over precipices, and along the sides of the hills, to the land which it is required to irrigate.

6938. Mr. *Hume.*] Who takes charge of it in the different districts?—The cultivators themselves; they use it as it passes through.

6939. *Chairman.*] Is there any restriction upon the cultivators, as to the nature of the crops they shall grow?—None whatever.

6940. Is there any difficulty in a European obtaining land?—The natives there have a very great objection to parting with their land, but that is the only objection; there is no other.

6941. There is no obstacle placed by the Government?—None whatever; on the contrary, the Government interferes as far as it is possible for them to do, to secure land for persons who wish to settle in the Hills. For instance, in the case of Mr. Bevan, whom I mentioned as having established a brewery in the Hills, the Government directed me to endeavour to make a bargain for him with the people for a certain portion of land, as much as he required, but it was with the greatest difficulty that I was able to do so; the land was so valuable, that they would not consent to part with it, except at the most exorbitant rate.

6942. Mr. *Hume.*] That was because it was near a cantonment?—Yes.

6943. But I understood you to say, that in the districts around there are large portions of waste land which might be brought into cultivation, if the population required it?—Yes.

David Cooper Aylwin, Esq., Examined.

6944. *Chairman.*] WILL you state how long, and at what time, you resided in India?—I was resident about seven years in Calcutta, but I was for about 10 years connected with business matters in the East; having been a member of the firms of Aylwin & Company at Calcutta, and Aylwin, Brown & Stacey at Akyab; which latter was the first European house ever established in the Arracan Provinces. I think it, however, right to state, that at the present moment I am totally unconnected with mercantile pursuits, either in this country or the East, and that I appear as a witness before this Committee at the special request of the President of the Blackburn Commercial Association and the Chairman of the Cheshire and Worcester Salt Chamber of Commerce, in consequence of a resolution of this Committee asking whether they would desire any one to represent and be examined on their behalf.

6945. Has your attention been directed, during your stay in India, to the question of the East India Company's salt monopoly?—My firm at Akyab were to a certain degree interested in it, by having several ships, which they occasionally used to charter to the local government, for the conveyance of salt from Akyab to Calcutta.

6946. Where is Akyab situated?—On the eastern coast, in the Arracan Provinces.

6947. Will you describe the process of the manufacture of salt?—The manufacturing of salt in Bengal is about as rude a process as it is possible to conceive. I believe I am correct in stating that it has not varied for many centuries, certainly not since the English have been in India. It is customary to lay a tract of land under salt water, and to allow it to evaporate by the heat of the sun for several days. When the water has entirely dried up, or nearly so, the saline particles which are left adhering to the grass are scraped away; this is taken, and again mixed with brine, and boiled in earthen pots. That is the way in which the salt is manufactured in Bengal.

6948. In what other parts of India is salt manufactured?—In Bombay, Ceylon, and Madras.

6949. What is the quality of the Bengal salt as compared with English salt?—I should say that the Bengal salt is as impure as it is possible to be, and possesses very imperfect antiseptic properties; as a proof I may state that, during the China war, there was a scarcity of provisions for the troops, which caused the Bengal Government to have a large quantity of salt provisions made in Calcutta. These were sent round to China, and two regiments suffered most severely from eating those provisions; in fact, it is impossible to cure meat with Bengal salt; the colour of the salt, likewise, is very bad. Great portions of the salt made by the East India Company more resemble pepper in colour than anything else; all the Europeans in Eastern India and the richer natives re-manufacture their salt before they can use it.

6950. So that there is no doubt as to the superior quality of English salt?—I believe it has never been questioned.

6951. What is supposed to be the relative cost of production by the Company, on the one side, and of the import from England on the other?—It is very difficult to arrive at the cost of producing salt by the East India Company; one thing is certain, that it costs very much more than the Company assert that it costs them; as regards the cost of English salt, I should say that you might take it at 15 *s.* a ton on board ship at Liverpool; at Calcutta the selling charges are about 6 *s.* 6 *d.*, whilst the freight from England varies from 15 *s.* to 40 *s.* a ton.

6952. What is your reason for saying that it would not be right to take the Company's account as a correct statement of the cost of production in Bengal?—It varies considerably every year; in the first place, the districts where the salt is manufactured in India are excessively liable to inundations, some of which, as in the year 1833-34, and other years, have not only swept off hundreds of the manufacturers, but have likewise destroyed the whole season's make of salt. In fact, the supply of salt from the East India Company's method is most precarious; in addition to which, there are very great losses annually made

D. C. Aylwin, Esq.

20 June 1853.

by the present method from over-advances to the manufacturers of the article.

6953. Will you state on what ground you consider that the statement given by the Company is not correct?—The Company assumes that the rate of duty upon foreign imported salt, plus the cost of manufacture of their salt, is the price at which they sell it; in other words, supposing the rate of duty on imported salt was 2½ rupees a maund, or 250 rupees per 100 maunds, and the price at which they sell their salt is 300 rupees, then the difference between the 250 and 300 rupees the Company asserts is to them the cost of manufacture: but if we find that the net profit which they obtain from the manufacture of salt is not equal to the 250 rupees which they derive from foreign imported salt, that is, if they do not obtain 250 rupees as a profit upon 100 maunds, certainly they are not realising the amount which it costs them, consequently they are estimating the amount which it costs them at less than it actually does; or, in other words, they are imposing a differential and protective duty in favour of their own, as against British and other foreign imported salts.

6954. Does the price generally vary very much from one year to another?—The East India Company have an established price at which they sell their salt in Calcutta. They do not change their prices much; there have been reductions of late; but that has been caused by reductions of the duty upon foreign imported salt, the East India Company at the same time making a corresponding reduction in the selling price of their own salt.

6955. I understood you to say that the seasons of production are very precarious, and that in some years the produce of salt is very much diminished by floods and other disasters; in those cases does the Company raise very much its price of salt as compared with the price in a year of plentiful production?—No, the Company take the average of years; they are not guided by one individual year.

6956. Then your estimate of the cost is based upon the average price of the Company, deducting what you call the import duty?—Yes.

6957. But that would not show the actual cost?—That is upon the footing which the East India Company profess to base the cost, because otherwise it would be imposing a differential duty in favour of their own salt against foreign imported salt, if they did not assume the same duty upon their own as upon foreign imported salt.

6958. Then I understand you to mean, that the Company, in fixing the price, only add the amount of the duty, in addition to the cost of the manufacture of their salt?—The Company profess to do so.

6959. What reason have you to believe that they do not?—Because if we take the amount of salt which has been manufactured by the East India Company for a number of years past, and if we calculate the rate of duty which has been charged or which would have been charged on a similar amount of foreign imported salt, we shall find that a less amount of profit has been derived by the East India Company, from the manufacturing of salt on their own account, than would have been derived from a Customs' revenue had the same salt been foreign imported.

6960. How do you ascertain that?—I have prepared two tables which will be found to bear out my opinion. Between the years 1793 and 1845, the total amount of salt that was manufactured by the East India Company was 237,347,554 maunds. The average duty that was levied upon foreign imported salt was a little over three rupees a maund. Now, had the East India Company derived the amount of profit upon manufacturing their own salt, which they would have derived had this been all foreign imported, they would have derived a revenue of 71,20,42,662 rupees. Whereas we find that the total amount of revenue that actually was derived was 60,62,68,280, leaving a difference of 10,57,74,382 rupees, or a loss of just 10 millions and a half pounds sterling.

D. C. *Aylwin*, Esq.

20 June 1853.

STATEMENT showing the Quantity of SALT, in Bazar Maunds, actually Consumed in each Year in *Bengal*, *Behar*, and *Orissa*, from 1790 to 1840. As also the Amount of Revenue that would have accrued supposing the Quantity had been Imported at a Fixed Duty of Three Rupees per Bazar Maund.

YEARS.	Salt Cleared from Sulkeah and Agency Golahs.	Salt Sold by Retail in all Agencies, except Cuttack.	Salt Sold by Retail in Cuttack.	Salt Supplied to French Government.	Salt Imported on which Duty was Paid.	TOTAL.	Revenue, at Three Rupees per Maund.
	Bazar Mds.	*Bazar Mds.*	*Bazar Mds.*	*Bazar Mds.*	*Bazar Mds.*	*Bazar Mds.*	*Rupees.*
1790–91	3,109,000	- - -	- - -	- -	- - -	3,109,000	9,327,000
1791–92	3,015,735	- - -	- - -	- -	- - -	3,015,735	9,047,205
1792–93	3,250,000	- - -	- - -	- -	- - -	3,250,000	9,750,000
1793–94	3,566,231	- - -	- - -	- -	- - -	3,566,231	10,698,693
1794–95	3,020,967	- - -	- - -	- -	- - -	3,020,967	9,062,901
1795–96	3,777,957	1,029	- - -	- -	- - -	3,778,986	11,336,958
1796–97	3,429,774	816	- - -	- -	- - -	3,430,590	10,291,770
1797–98	3,509,137	1,000	- - -	- -	- - -	3,510,137	10,530,411
1798–99	3,234,662	658	- - -	- -	- - -	3,235,320	9,705,960
1799–800	3,227,693	- - -	- - -	- -	- - -	3,227,693	9,683,079
1800–1	3,244,945	510	- - -	- -	- - -	3,245,455	9,736,365
1801–2	3,356,420	1,000	- - -	- -	- - -	3,357,420	10,072,260
1802–3	3,520,302	1,402	- - -	- -	- - -	3,521,704	10,565,112
1803–4	3,796,662	1,028	- - -	- -	- - -	3,797,690	11,393,070
1804–5	3,890,900	1,200	- - -	- -	- - -	3,892,100	11,676,300
1805–6	4,207,181	1,200	- - -	- -	- - -	4,208,381	12,625,143
1806–7	4,155,178	1,200	142,442	- -	- - -	4,298,820	12,896,460
1807–8	4,486,514	1,202	91,744	- -	- - -	4,579,460	13,738,380
1808–9	4,222,250	1,060	115,550	- -	- - -	4,338,860	13,016,580
1809–10	4,241,974	1,175	114,373	- -	- - -	4,357,522	13,072,566
1810–11	4,421,117	1,275	117,514	- -	- - -	4,539,906	13,619,718
1811–12	4,301,183	1,611	87,987	- -	- - -	4,390,781	13,172,343
1812–13	4,550,298	1,903	135,212	- -	- - -	4,687,413	14,062,239
1813–14	4,363,683	1,813	137,470	- -	- - -	4,502,963	13,508,889
1814–15	4,312,741	1,220	149,539	- -	- - -	4,463,500	13,390,500
1815–16	4,381,996	2,140	170,008	- -	- - -	4,554,144	13,662,432
1816–17	4,626,578	1,310	132,777	- -	- - -	4,760,665	14,281,995
1817–18	4,331,863	2,815	126,497	- -	- - -	4,461,175	13,383,525
1818–19	4,641,102	1,981	216,405	12,000	- - -	4,871,488	14,614,464
1819–20	4,948,129	1,691	254,508	12,000	24,652	5,239,980	15,719,940
1820–21	4,622,279	1,214	251,986	- -	13,740	4,888,219	14,664,657
1821–22	4,638,392	2,530	247,224	12,000	936	4,901,082	14,703,246
1822–23	4,591,678	3,743	276,026	12,000	11,889	4,895,336	14,686,008
1823–24	4,757,391	2,005	235,227	12,000	6,061	5,012,684	15,038,052
1824–25	5,134,460	2,810	296,031	9,000	3,518	5,445,819	16,337,457
1825–26	4,864,030	12,823	364,119	9,000	19,087	5,269,059	15,807,177
1826–27	4,501,716	84,837	338,973	12,000	9,117	4,915,643	14,746,929
1827–28	5,112,709	114,863	284,664	12,000	- - -	5,524,236	16,572,708
1828–29	4,449,506	67,936	277,700	12,000	10,538	4,817,680	14,453,040
1829–30	4,522,442	89,616	387,372	12,000	6,713	5,018,143	15,054,429
1830–31	4,721,627	145,219	375,515	12,000	14,537	5,268,898	15,806,694
1831–32	4,157,715	122,457	263,486	8,000	19,299	4,570,957	13,712,871
1832–33	4,148,597	138,407	293,213	11,000	10,293	4,601,510	13,804,530
1833–34	4,233,098	177,751	302,544	11,200	12,374	4,736,967	14,210,901
1834–35	4,081,666	193,324	321,614	14,000	10,518	4,621,122	13,863,366
1835–36	4,186,293	300,709	363,034	6,000	284,858	5,140,894	15,422,682
1836–37	3,897,993	361,490	303,682	14,000	355,527	4,932,692	14,798,076
1837–38	3,989,900	345,800	338,300	12,000	317,120	4,991,100	14,973,300
1838–39	4,333,700	459,200	342,000	14,000	198,340	5,333,200	15,999,600
1839–40	4,186,800	495,800	339,300	- -	410,600	5,435,600	16,306,800
1840–41	4,045,096	499,224	331,206	- -	921,798	5,797,324	17,391,972
1841–42	4,620,416	- * -	- * -	- -	612,365	5,232,811	15,698,433
1842–43	4,313,289	- -	- - -	- -	892,735	5,206,024	15,618,072
1843–44	4,369,552	- - -	- - -	- -	967,011	5,336,563	16,009,689
1844–45	4,644,046	- - -	- - -	- -	970,594	5,614,640	16,843,920

* No perfect returns have been made for these years of salt sold by retail.

D. C. *Aylwin*, Esq.

20 June 1853.

STATEMENT comparing the "ACTUAL NET REVENUE" that has accrued to the EAST INDIAN GOVERNMENT from the Manufacturing of SALT, with the Difference, as per Statement marked (No. 9) there would have been, had the Revenue been derived from a Duty on Imported Salt, at the Rate of Three Rupees per Maund.

YEARS.	Net Revenue actually derived.	Revenue that would have accrued, at Three Rupees per Maund.	Profit from Manufacturing.	Loss from Manufacturing.
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*
1793-94	8,067,817	10,698,697	-	2,630,876
1794-95	7,590,561	9,062,901	-	1,472,340
1795-96	7,380,741	11,336,958	-	3,956,217
1796-97	7,879,721	10,291,770	-	2,412,049
1797-98	7,359,265	10,530,411	-	3,171,146
1798-99	8,369,826	9,705,960	-	1,336,134
1799-800	7,950,900	9,683,079	-	1,732,179
1800-1	6,728,418	9,736,365	-	3,007,947
1801-2	6,999,175	10,072,260	-	3,073,085
1802-3	9,781,459	10,565,112	-	783,653
1803-4	12,199,390	11,393,070	806,320	—
1804-5	11,325,752	11,676,300	-	350,548
1805-6	10,613,883	12,625,143	-	2,011,260
1806-7	8,826,522	12,896,460	-	4,069,938
1807-8	12,307,359	13,738,380	-	1,431,021
1808-9	12,877,502	13,016,580	-	139,078
1809-10	10,621,655	13,072,566	-	2,150,911
1810-11	11,463,419	13,619,718	-	2,156,299
1811-12	11,353,394	13,172,343	-	1,818,949
1812-13	11,584,575	14,062,239	-	2,477,664
1813-14	12,196,084	13,508,889	-	1,312,805
1814-15	10,187,767	13,390,500	-	3,202,733
1815-16	8,834,568	13,662,432	-	4,827,864
1816-17	9,657,251	14,281,995	-	4,624,744
1817-18	10,466,030	13,383,525	-	2,917,495
1818-19	11,142,639	14,614,464	-	3,471,825
1819-20	11,707,352	15,719,940	-	4,012,588
1820-21	12,327,587	14,664,657	-	2,337,070
1821-22	14,097,387	14,703,246	-	605,859
1822-23	15,347,049	14,686,008	661,041	—
1823-24	12,947,397	15,038,052	-	2,090,655
1824-25	11,367,326	16,337,457	-	4,970,131
1825-26	11,346,825	15,807,177	-	4,460,352
1826-27	16,255,996	14,746,929	1,509,067	—
1827-28	19,545,602	16,572,708	2,972,894	—
1828-29	12,087,528	14,453,040	-	2,365,512
1829-30	13,157,071	15,054,429	-	1,897,358
1830-31	13,685,766	15,806,694	-	2,120,928
1831-32	13,755,517	13,712,871	42,646	—
1832-33	11,431,309	13,804,530	-	2,373,221
1833-34	11,555,074	14,210,901	-	2,655,827
1834-35	12,981,716	13,863,366	-	881,650
1835-36	13,490,643	15,422,682	-	1,932,039
1836-37	13,327,000	14,798,076	-	1,471,076
1837-38	13,241,000	14,973,300	-	1,732,300
1838-39	15,844,000	15,999,600	-	155,600
1839-40	14,528,000	16,306,800	-	1,778,800
1840-41	14,667,000	17,391,972	-	2,724,972
1841-42	13,906,000	15,698,433	-	1,792,433
1842-43	13,761,000	15,618,072	-	1,857,072
1843-44	12,759,462	16,009,689	-	3,250,227
1844-45	13,382,000	16,843,920	-	3,461,920
Rupees	606,268,280	712,042,662	5,991,968	111,766,350
				5,991,968
Difference, and Total Loss by Manufacturing, in lieu of raising a Revenue by a Duty on the same quantity of Imported Salt, at the rate of Three Rupees per Maund - - - - -				105,774,382
Equal in £. Sterling, Exchange at 2*s.* per Rupee - - £.				10,577,438

6961. From what documents are these tables prepared?—They are prepared from a work published in Calcutta, under the sanction of the East India Company, "Rushton's Universal Gazetteer." I have, from the year 1844–45 a statement brought down to the present time. The statistics were very courteously furnished to me by Mr. Melvill, of the East India House. The total amount of salt manufactured, or rather sold, since the year 1845–46 down to 1851–52, was 29,529,421 maunds. The duty was altered upon several occasions; from three rupees in 1845–46, it was reduced in 1847–48 to $2\frac{3}{4}$, and in 1849–50 to $2\frac{1}{2}$ rupees; and the profit which at these rates of duty ought to have been derived, was 8,06,26,003 rupees. The profit which actually was derived was 6,92,53,633 rupees, showing a loss of 1,13,72,370 rupees, or about 1,137,000 *l.* sterling; this fearful fiscal loss has been made during seven years. The statistics, I repeat, are derived from Parliamentary returns, and from the documents furnished to me by Mr. Melvill.

D. C. Aytwin, Esq.

26 June 1853.

MEMORANDUM of the SALES of SALT by the Honourable East India Company in the *Bengal Presidency*, from 1845–46 to 1851–52, together with the RATES of DUTY levied on Foreign Imported Salt, and also what Amount of Revenue would have been derived had the Profit on Manufacturing equalled the Duty on Importations.

YEARS.	Wholesale.	Retail.	Excise.	TOTAL.	Duty Charged on Foreign Imported Salt.	Amount of Revenue that ought to have been derived on the East India Company's Manufacture.
	Maunds.	*Maunds.*	*Maunds.*	*Maunds.*	*Per Md.*	*Rupees.*
1845–46 -	3,399,275	915,221	- -	4,314,496	3	12,943,488
1846–47 -	3,711,446	995,712	- -	4,707,158	- -	14,121,474
1847–48 -	3,988,541	918,846	- -	4,907,387	$2\frac{3}{4}$	13,495,314
1848–49 -	3,316,637	926,018	16,450	4,259,105	- -	11,712,539
1849–50 -	3,383,833	1,087,623	23,630	4,495,086	$2\frac{1}{2}$	11,237,715
1850–51 -	2,825,100	850,140	35,000	3,710,240	- -	9,275,600
1851–52 -	2,239,952	877,397	18,600	3,135,949	- -	7,839,873
	22,864,784	6,570,957	93,680	29,529,421	- -	80,626,003

STATEMENT showing the NET PROFIT, after deducting the Cost and Charges of Manufacture and Collection, that has actually been derived by the East India Company on the above Amount of SALT manufactured by them, between the Years 1845–46 and 1851–52.

YEARS.	Gross Revenue derived by the East India Company on Salt by them Manufactured.	Charges of Manufacture and Collection.	Net Profit actually derived from Manufacturing.	
	Rs.	*Rs.*	*Rs.*	
1845–46 - - - -	15,317,711	4,845,246	10,472,465	
1846–47 - - - -	16,440,018	4,158,685	12,281,333	
1847–48 - - - -	15,872,680	3,508,707	12,363,973	
1848–49 - - - -	13,426,790	3,176,146	10,250,644	
1849–50 - - - -	13,350,915	3,113,680	10,237,235	
1850–51 - - - -	10,888,495	3,178,518	7,709,977	
1851–52 - - - -	9,100,000	3,161,994	5,938,006	(Estimated).
Rs.	94,396,609	25,142,976	69,253,633	

D. C. Aylwin, Esq.

20 June 1853.

6962. Mr. *Elliot.*] Will you explain why you say the Company ought to abandon their manufacture?—By the last charter of the East India Company, it is enacted "That the said Company shall, with all convenient speed after the 22d day of April 1834, close their commercial business, and make sale of all their merchandise, stores and effects, at home and abroad, distinguished in their account books as commercial assets, and all their warehouses, lands, tenements, hereditaments and property whatsoever, which may not be retained for the purposes of the Government of the said territories; and get in all debts due to them on account of the commercial branch of their affairs, and reduce their commercial establishments as the same shall become unnecessary; and discontinue and abstain from all commercial business which shall not be incident to the closing of their actual concerns, and to the conversion into money of the property hereinbefore directed to be sold, or which shall not be carried on for the purposes of the said Government." Now I submit to the Committee, that the East India Company have no right whatever to retain a monopoly as they have done, and to retain the manufacture, as they now do, of one of the first necessaries of life, unless they are in a condition to show that it is absolutely necessary for the purposes of revenue; and I am prepared to prove that they would derive a far greater revenue by ceasing from the manufacture than they now do by continuing it. They assert that they have no interest in commercial affairs, either in this country or abroad, and that they have ceased acting in a trading capacity; whence I would submit that they have not the slightest shadow of right, if it is not for the purpose of revenue, to continue their manufacture of salt. I will, however, go further, and add, that it is a perfect farce, in the face of such a clause as this in the last Charter, for the Bengal Government to continue, as they now do, to be cultivators and manufacturers of one of the most valuable articles of commerce, viz., opium; to be buyers and sellers, both wholesale and retail, of one of the first necessaries of life, viz., salt; to be dabblers and dealers in bills of exchange; to be freighters of ships, and to be advancers upon produce, and then gravely to assert that they are not a commercial body. At the present moment I have no interest in commercial matters; but I know that some years ago, as a member of a Calcutta house, I found that my commercial operations were greatly interfered with by the Government coming forward as a rival house to oppose me.

6963. Mr. *Hume.*] In salt?—Generally; but more particularly in salt.

6964. *Chairman.*] You have been asked how you arrive at the cost to the Company of the salt which they manufacture; from what you have stated, it appears that British salt landed in Calcutta free of duty would, upon the average, stand in about 2*l.* 14*s.* a ton; how do you arrive at the relative cost of the production of salt by the Company's manufacture?—I do not think we have any means of exactly arriving at it; but, as I have just shown, it certainly costs a great deal more than the East India Company profess that it does.

6965. Is that a matter of opinion on your part, or has it come within your own knowledge and experience?—In a correspondence which took place in 1846 between Mr. Worthington, the chairman of the Cheshire and Worcestershire Chamber of Commerce, and Mr. Melvill, the Secretary of the East India Company, I perceive an extract from a communication from Mr. Secretary Bushby, of Calcutta, as follows:—"The prices of salt sold by wholesale on account of Government are fixed with reference to the principle, that they shall not fall short of the cost of provision plus the duty on imported salt." In a letter, also, under the date of the 19th of April 1847 from the Government of Bengal to the Calcutta Chamber of Commerce, complaining of the salt monopoly, it is stated, "that the price of salt in the Government depôts has been fixed upon a calculation of the actual cost of manufacturing and storing the salt of each agency on an average of the last three years, added to the fixed duty levied upon all salt imported by sea."

6966. What is your reason for thinking that the return of the Government is not correct as to the cost of their salt?—Simply because it has not realised the amount of duty which has been derived from the duty levied upon imported salt. Supposing 100 maunds of salt are manufactured by the East India Company every year, and supposing the duty upon foreign imported salt is three rupees a maund, and that the Government is selling this salt of theirs for 350 rupees, if they do not realise 300 rupees as net revenue or profit, it is clear that the salt has cost them more than 50 rupees.

6967. Sir *T. H. Maddock.*] Is the Committee to understand that you infer that the price which the Government alleges to be the cost of production, is not the real cost of production?—Most assuredly; I state it, and am prepared to prove it. This list that I am now quoting from, which I had from Mr. Melvill, there can be no cavilling at. Here is a statement, in the handwriting of a gentleman in the East India House, that the amount of salt manufactured from the year 1845–46 to 1851–52, was 29,529,421 maunds. Taking the average rate of duty which has been levied upon foreign imported salt, it ought to have given a net revenue, and would have given a net revenue, had the whole of it been foreign imported salt, of 8,06,26,003 rupees. That is the revenue that would have been derived had this salt been all foreign imported salt; but we find, on the contrary, that the actual revenue derived (this is taken from the Parliamentary Papers published annually) was only 6,92,53,633 rupees, or 1,137,237 *l.* less than it would have been had this salt been all foreign imported salt, paying the Customs' duty that is levied upon foreign imported salt: whence it is clear the local Government have during these years been selling their salt by this amount (that is 1,137,237 *l.*) less than what it actually cost them; or, in other words, have been imposing a preferential duty to this extent on their own manufactured salt.

6968. Mr. *Hume.*] How do you ascertain the sum which you state to be the amount of the revenue derived from the salt manufactured in Bengal?—From the Parliamentary Papers published annually by the House of Commons; the gross revenue derived, and likewise the charges of manufacture and collection, are stated in those Papers.

6969. Sir *G. Grey.*] Your inference from that statement is, that a greater revenue would be derived by the Company from the duty on imported salt, than they now derive from the profit on the manufacture of it; but how does that prove that the actual cost of manufacture is different from that which they state to be the cost?—Because they do not, as they profess, realise the net duty on imported salt.

6970. I understand you to deduce, from those figures, that there was discrepancy between the actual cost of manufacture and the alleged cost; how do those figures lead to that inference?—The East India Company, upon several occasions, as I have just shown, have stated that they fixed the price at which they sell their salt, at the cost of manufacture plus the duty; now the figures which I have given clearly prove that they do not do that, whatever else they may do. You may place the deficit either against the import duty, or against the cost of manufacture. If against the former, then the Bengal Government are striving to maintain their manufacture against their Cheshire rivals by a protective duty; if against the latter, then most clearly they are not realising the avowed cost of their manufacture. It must come off either one or the other. Here we have a price at which they sell their salt, which price they say is the cost of the manufacture plus the import duty. Now we find that they do not realise the amount of import duty. Then, I repeat, it comes to this: either the deficit is taken off the import duty, in which case they are giving a preferential duty in favour of their own manufacture, or it comes, as I assert, off their own manufacture; whichever way it is done, it amounts to the same thing.

6971. Sir *C. Wood.*] How does it appear that they do not realise the amount of the import duty?—By calculating the number of maunds which have been made by the East India Company, and seeing the amount of duty which is charged upon imported salt, we find that they have not realised that amount. If they ceased their illegal manufacture, and (as they ought to) derived their revenue from foreign imported salt, they would realise the entirety of the duty; instead of comparatively losing, as they now do, some 200,000 *l.* per annum by manufacturing.

6972. Mr. *Elliot.*] Do you deduct all the salt they have in store?—It is impossible to arrive at that; but by taking a series of years, there can be no question about the correctness of the statistics.

6973. Sir *T. H. Maddock.*] You come to the conclusion that the Bengal Government loses, instead of gains, by manufacturing salt?—Distinctly so; without question.

6974. Are you aware of any motive that the Bengal Government can have for going on with a manufacture by which they lose money?—The local patronage thereby accruing.

D. C. Aylwin, Esq.

20 June 1853.

6975. Are you not aware that several thousands of the subjects of the East India Company have their maintenance by this manufacture?—I am aware of the Molungees; but from the testimony of every one who knows them, and from my own personal experience, I should say that the most wretched human beings under British rule are the Molungees, or manufacturers of salt in India; and I believe I am borne out in that statement by the opinion of every one who has either been among them or has ever written about them.

6976. Are you aware of the fact, that whenever the Bengal Government has diminished the manufacture of salt and discontinued any of its factories, very great misery has been sustained by a number of people in consequence of being thrown out of employment?—I should think that very likely. These unfortunate wretches, who are the children of slaves (their ancestors having been in slavery many years), are really only one remove from animals; they are totally unfit for any other occupation. A cessation of their present means of livelihood I have no doubt would for a certain time cause great distress among them; but I should presume that the East India Company, with their well-known philanthropy, would certainly take means of preventing any unpleasantness arising, supposing that should be the result.

6977. Supposing the facts and the inferences which you have drawn from them to be undisputed, that the Bengal Government is manufacturing at a loss, have you considered how far it is the duty of a Government not suddenly to abandon this manufacture, and to subject a great number of its subjects to considerable distress in consequence, but rather to do it gradually; and can you state whether it has not been gradually diminishing for several years past?—I do not suppose that it is the East India Company's wish to abandon the manufacture of salt. I find that, so far from wishing to abandon the manufacture of salt, the East India Company have done everything in their power to prevent the importation of foreign salt. Until the year 1845-46, when certain concessions were obtained from the East India Company, owing to this question having excited public attention in England, it was scarcely possible for the British manufacturer to import a ton of salt into India. I would say, that the East India Company need be under no alarm about abandoning their manufacture, because if they do not do it voluntarily, the importation of British and other salts, in fact, will compel them to do so before long. By the accompanying statement, which I beg to submit to the Committee, it will be perceived that in the years 1829-30 the importation of foreign salt was only 10,498 maunds, whilst last year it had reached 3,174,000, or actually a greater amount of foreign imported salt than was manufactured by the East India Company; a rather strong proof that it is much preferred by the natives of India, and that the East India Company may very safely abandon their manufacture without in any degree endangering the supply.

IMPORTATION of SALT (paying Duty) into *Calcutta*, in Bazar Maunds.

COUNTRIES.	1829-30.	1830-31.	1831-32.	1832-33.	1833-34.
Great Britain	56	- - -	426 ½	729	7,949 ½
Bombay	2,730	5,355	5,664 ½	3,112	344
Gulfs	7,712	6,093	11,565	4,597	4,203
France	- - -	- - -	23 ½	—	—
Bazar Maunds	10,498	11,448	17,679 ½	8,438	12,496 ½

COUNTRIES.	1834-35.	1835-36.	1836-37.	1837-38.	1838-39.
Great Britain	11,303	1,025	10,061	3,409	2,205 ¼
Gulfs	4,246	20,470	32,238	103,732	120,683
Bombay	1,696	268,076	306,120	178,967	72,459
Madras	- - -	214	3,550	—	—
France	- - -	- - -	1,500	20,900	9,414
China	- - -	- - -	898	494	—
Ceylon	- - -	- - -	- - -	9,913	—
Bourbon	- - -	- - -	- - -	- - -	2,748
Bazar Maunds	17,245	289,785	354,367	317,415	207,509 ¼

COUNTRIES.	1839-40.	1840-41.	1841-42.	1842-43.	1843-44.	1844-45.
Great Britain	2,616	5,937	83 ¾	9 ½	619	791 ¾
Bombay	209,250 ½	304,892 ¾	305,011 ¼	550,193	541,429	522,533
Gulfs	206,352 ½	229,824	189,450	213,804 ¼	352,560	399,777
France	20,450	14,293	92,119	79,608	44,901 ¼	8,483
Madras	- - -	16,650 ½	4 ¾	—	—	—
Mauritius	- - -	12 ¾	500	4,823	- - -	1,272
Sydney	- - -	- - -	500	—	—	—
Ceylon	- - -	- - -	26,023	35,850	22,591	34,197
Bourbon	- - -	- - -	900	6,955	2,234	--
Pegu	- - -	- - -	- - -	1,184	2	—
Manilla	- - -	- - -	- - -	1,266	2,676	3,542
Bazar Maunds	438,669	571,310	614,591 ¼	893,892 ¾	967,012 ¼	970,595 ¾

COUNTRIES.	1845-46.	1846-47.	1847-48.	1848-49.	1849-50.	1850-51.	1851-52.
Great Britain	502,616	352,835	752,998	459,803	694,447	1,012,698	1,850,762
Bombay	477,546	511,254	400,102	382,283	622,683	505,590	418,877
Gulfs	452,172	397,696	463,583	364,900	504,753	497,242	439,386
Mauritius	- -	1,200	- -	- -	1,878	- -	1,550
France	39,952	10,965	64,415	31,471	102,494	28,400	40,130
Amsterdam	- -	- -	- -	- -	20	—	—
Ceylon	59,619	101,926	7,560	27,700	61,274	12,940	10,300
Maine	- -	- -	- -	- -	12,750	—	—
Madras	49,238	87,332	25,372	179,234	257,188	163,076	140,047
Cape Verd Islands	- -	- -	- -	- -	6,800	29,098	32,200
Lisbon	- -	- -	12,580	- -	11,000	- -	37,259
Pegu	- -	- -	5,257	24,400	94,340	—	—
Cadiz	- -	- -	40,266	- -	1,034	130,214	58,411
Singapore	- -	- -	- -	160	—	—	—
Manilla	- -	- -	- -	- -	- -	6,550	—
China	- -	- -	- -	- -	- -	8,050	132,090
San Francisco	- -	- -	- -	- -	- -	275	500
Penang	- -	- -	- -	2,000	- -	- -	12,158
Bourbon	- -	476	- -	8,173	- -	- -	700
TOTAL	1,581,143	1,463,684	1,772,134	1,480,124	2,370,661	2,394,403	3,174,370

N.B.—Each bazar maund equals 82 lbs.

6978. Have you any means of informing the Committee what has been the relative production of salt in Bengal from the year 1845-46 to 1850-51, year by year?—The salt sold by the local Government of Bengal amounted in 1845-46 to 4,314,496; in the next year, 4,707,158; the next year, 4,907,387; the next year, 4,259,105; the next year, 4,495,086; and in the year 1850-51, when English salt began so severely to come in, it declined to 3,710,240; and the last year to 3,135,949 maunds.

6979. *Chairman.*] Are the figures which you have quoted the amount sold or the amount manufactured, or is there any difference between the amount manufactured and the amount sold?—We have no means of arriving at the amount manufactured; but if we take a number of years, as I have done here, from 1845 to 1851, seven years, the amount sold must be substantially the same as the amount manufactured. There may be a small difference in the per-centage in the warehouses at one time and another, but that would be a mere trifle.

D C. Aylwin, Esq.

20 June 1853.

6980. Mr. *Elliot.*] And there is the loss by wastage by the boats coming up?—Yes; but that occurs in one year as well as another.

6981. Mr. *Hume.*] From whence is salt imported chiefly into India?—The principal place from which salt is derived is from Great Britain. There were last year imported 1,850,762 maunds, or over 50 per cent. of the total imports; from Bombay there was 418,877; from the Gulfs, that is from the Red Sea and the Persian Gulf, there was about a similar amount; and from Ceylon there was a small quantity.

6982. Are these salts that are imported much purer than the Company's salt?—There can be no comparison between the British and the local manufactured salt; I can speak from my own knowledge, as I myself have seen the natives take up handfuls of dirt and ashes, and throw them into the salt before it was delivered to the Company, in order to increase the weight. In fact, I have no hesitation in saying, that on analyzing the East India's Company's salt, with the exception of the finest quality, it would be found to contain at least 15 to 20 per cent. of impurities.

6983. If the manufacture of salt by the East India Company ceased, would the price be raised, in your opinion, or would the importation meet the demand?—The best answer that I can give to this question is, that in the face of the most vexatious bonding regulations imposed by the East India Company, with the express purpose of excluding foreign salt, the imports have been increased from 10,498 maunds in 1829-30, to three millions and a quarter in 1851-52; and there is very little doubt that we could supply the other 3,000,000 were the market open to us, and the East India Company to abandon their manufacture.

6984. *Chairman.*] You have stated that your impression is, that provided the Company adheres to the resolution of charging to the consumer the cost of production plus the amount of duty, the result has been that there has been a less amount than the real cost of production obtained by the sales, and that the Company would obtain an equal or a larger amount of revenue by relying entirely upon the duty on the import of foreign salt?—Yes. The fact is this: either these statistics (furnished me by the East India Company) are correct, or they are incorrect. If they are correct, it is clear that within the last seven years the East India Company would have derived nearly one million and a quarter more revenue by a Customs duty on foreign imported salt than they have derived from the profit of manufacturing.

6985. Sir *G. Grey.*] Do you believe that during that period there could have been a sufficient quantity of salt imported for the consumption of India?—There can be no question of that, from seeing what the imports have actually been during that period.

6986. Sir *C. Wood.*] Would it not be necessary in that case that they should entirely prohibit and prevent the manufacture of native salt in the country?—It is not necessary to prohibit it. Natural causes will always prevent salt being manufactured in Bengal. If you look at the Bay of Bengal, and the situation of the salt factories there, you see the enormous quantity of fresh water poured down from the whole of the Gangetic range into the Bay of Bengal. You could not select a worse place for making salt than the Bay of Bengal; it is half fresh water there. One can see clearly that it is impossible for salt made in those localities to compete even with the Madras and Bombay made salt; it is, no doubt, made in a rude manner in Madras and Bombay, but in those localities they have salt water, whereas in the Bay of Bengal they have salt and fresh water to manufacture from.

6987. *Chairman.*] What is your opinion as to the consumption of salt in India; taking the two together, the manufactured and the imported salt, has the consumption increased or diminished?—That is one of the most difficult questions that I shall have to answer; my own opinion is, that the amount of salt consumed in India has very much increased, but at the same time I find that the quantity of salt manufactured by the Company, plus the importations, has diminished; I am speaking now of the last and previous years; I find that the trade and commerce of Bengal has increased in the most wonderful manner. The total imports from the year 1813-14 (my own statistics not going beyond that), having increased from 2,12,26,998 sicca rupees to 9,24,77,934 Company's rupees in the year 1851-52, and the exports having increased from 3,55,40,438 sicca rupees in the year 1813-14, to 11,04,09,706 Company's rupees in the year 1851-52.

TOTAL VALUE of MERCHANDISE and TREASURE Imported into and Exported and Re-Exported from *Calcutta*, in Rupees.

IMPORTS.				EXPORTS.				
YEARS.	Merchandise.	Treasure.	TOTAL.	YEARS.	Exports.	Re-exports.	Treasure.	TOTAL.
	Sicca Rupees.	*Sicca Rupees.*	*Sicca Rupees.*		*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*	*Sicca Rupees.*
1813–14 -	15,747,074	5,479,924	21,226,998	1813–14 -	33,269,555	2,228,133	42,750	35,540,438
1814–15 -	15,401,435	10,769,678	26,171,113	1814–15 -	38,530,539	2,332,188	154,625	41,017,352
1815–16 -	16,160,125	18,241,161	34,401,286	1815–16 -	47,263,665	2,708,701	15,750	49,988,116
1816–17 -	20,241,621	38,191,260	58,432,881	1816–17 -	52,161,770	2,825,358	169,000	55,156,128
1817–18 -	27,319,362	31,206,827	68,526,189	1817–18 -	51,111,850	3,845,293	317,250	55,274,393
1818–19 -	29,737,436	46,471,747	76,209,183	1818–19 -	46,327,353	4,161,009	288,539	50,776,901
1819–20 -	17,521,977	39,011,262	56,533,239	1819–20 -	49,549,846	4,781,459	6,647,505	60,978,810
1820–21 -	22,445,163	22,827,344	45,272,507	1820–21 -	53,410,669	3,392,579	1,229,363	58,032,611
1821–22 -	25,903,599	20,865,242	46,768,841	1821–22 -	49,637,503	3,915,620	12,396,395	65,949,518
1822–23 -	26,866,535	16,173,704	43,040,239	1822–23 -	56,240,698	5,610,782	5,151,966	67,003,446
1823–24 -	26,198,443	12,687,510	38,885,953	1823–24 -	46,580,663	3,984,629	12,233,039	62,798,331
1824–25 -	28,655,916	11,766,349	40,422,265	1824–25 -	49,601,729	3,014,626	3,491,676	56,108,031
1825–26 -	21,498,729	14,519,126	36,017,855	1825–26 -	52,654,993	3,984,924	138,704	56,778,626
1826–27 -	21,760,679	12,303,470	34,064,149	1826–27 -	48,678,605	2,547,714	1,115,032	52,341,351
1827–28 -	27,097,561	13,529,969	41,527,530	1827–28 -	56,535,033	2,992,071	4,480,987	64,008,091
1828–29 -	30,192,732	6,902,374	37,095,106	1828–29 -	47,441,528	2,840,431	1,763,193	52,045,152
1829–30 -	23,614,197	9,191,921	32,806,118	1829–30 -	31,918,479	2,275,129	1,640,321	35,833,929
1830–31 -	27,309,761	5,604,094	32,913,855	1830–31 -	33,182,961	2,855,900	3,311,136	39,349,997
1831–32 -	22,615,279	3,731,578	26,346,357	1831–32 -	32,803,132	2,558,292	4,056,612	39,418,036
1832–33 -	19,414,866	4,696,564	24,111,430	1832–33 -	34,256,099	2,312,804	5,897,067	42,465,970
1833–34 -	19,566,270	5,863,942	25,430,212	1833–34 -	38,072,512	2,384,692	2,425,727	42,882,931
1834–35 -	21,415,226	6,568,736 ½	27,983,962 ½	1834–35 -	39,664,141	2,215,540	430,186	42,309,867
	Co.'s Rupees.	*Co.'s Rupees.*	*Co.'s Rupees.*		*Co.'s Rupees.*	*Co.'s Rupees.*	*Co.'s Rupees.*	*Co.'s Rupees.*
1835–36 -	26,257,548	7,450,328	33,707,876	1835–36 -	59,239,197	2,620,476	412,789	62,272,462
1836–37 -	30,817,106	6,448,495	37,265,601	1836–37 -	63,525,281	3,222,587	329,541	67,077,409
1837–38 -	29,857,895	10,841,609	40,699,504	1837–38 -	61,479,472	3,249,599	316,888	65,045,959
1838–39 -	28,133,882	13,271,908	41,405,790	1838–39 -	61,025,616	3,497,588	277,601	64,800,805
1839–40 -	36,164,657	14,494,524	50,659,181	1839–40 -	66,381,495	3,815,867	208,757	70,406,119
1840–41 -	48,897,449	9,780,222	58,677,671	1840–41 -	78,355,905	4,475,332	862,061	83,693,298
1841–42 -	44,369,440	9,927,282	54,296,722	1841–42 -	79,150,782	4,367,955	421,855	83,940,592
1842–43 -	40,616,559	16,528,720	57,145,279	1842–43 -	72,677,205	3,734,119	109,841	76,521,165
1843–44 -	45,680,900	19,085,662	64,766,562	1843–44 -	97,655,973	3,227,350	287,947	101,171,270
1844–45 -	60,869,229	16,057,069	76,926,298	1844–45 -	96,077,561	4,324,917	2,915,434	103,317,912
1845–46 -	41,542,296	86,454	41,628,750	1845–46 -	51,613,586	- -	22,100	51,635,636
1846–47 -	52,566,218	12,167,608	64,733,826	1846–47 -	95,625,602	- -	2,259,540	97,885,142
1847–48 -	44,701,060	9,280,607	53,981,667	1847–48 -	83,322,033	- -	3,053,860	86,375,893
1848–49 -	42,750,181	14,309,586	57,059,767	1848–49 -	94,198,591	- -	4,346,506	98,545,097
1849–50 -	53,130,236	11,840,907	64,971,143	1849–50 -	105,399,069	- -	3,928,067	109,327,126
1850–51 -	59,040,567	11,492,343	70,532,910	1850–51 -	104,499,469	- -	2,781,426	107,280,895
1851–52 -	67,514,750	24,963,184	92,477,934	1851–52 -	108,463,897	- -	1,945,809	110,409,706

But it may be argued that this does not show an improvement in the condition of the mass of the people who are the consumers of salt; therefore, in proof of that, I have a statement showing the increase in the consumption of Lancashire fabrics, for there are no persons more interested in the abolition of this salt monopoly than the Lancashire manufacturers. I have drawn up a statement, showing

D. C. Aylwin, Esq.

20 June 1853.

showing the increase in the consumption of those Lancashire manufactures, which are consumed by the poorest of the poor, who are the consumers of salt, salt being one of the first necessaries of life; and I find that whereas in the year 1837-38 the consumption of long cloths, and shirting, jaconets, and madapollams, or those description of goods used only by the poorest of the poor, was only 190,770 pieces, last year they have actually increased to 5,341,057; whereas the description of goods, Glasgow goods, which are used among the richer natives of India, that is of lappets, scarfs, white cambrics, and book-muslins, have only increased from 1,027,862 pieces to 2,042,070 pieces. The one has increased 100 per cent., the other from 190,770 to 5,341,057.

	Fabrics in Use amongst the Poorer Classes.				Fabrics in Use amongst the Richer Classes.				
YEARS.	Long Cloth and Shirting.	Jaconets.	Madapollams.	TOTAL.	Lappets.	Lappet Scarfs.	White Cambrics.	Book Muslins.	TOTAL.
	Pieces.	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*	*Pieces.*
1837–38 -	63,179	111,005	16,586	190,770	369,486	113,308	60,619	485,449	1,027,862
1838–39 -	190,012	221,949	15,491	427,452	524,384	422,127	123,625	358,101	1,428,237
1839–40 -	248,626	335,378	62,747	646,751	457,016	464,094	209,615	231,455	1,362,180
1840–41 -	416,200	542,820	50,865	1,009,885	455,866	365,226	199,318	252,866	1,273,276
1841–42 -	645,329	428,723	60,132	1,134,184	415,856	255,715	78,768	307,806	1,058,145
1842–43 -	1,018,500	644,976	116,511	1,779,987	495,154	636,355	97,804	382,924	1,612,237
1843–44 -	1,244,457	1,044,987	190,098	2,479,542	419,963	466,352	122,613	382,505	1,381,433
1844–45 -	1,572,749	540,910	99,039	2,212,698	605,036	778,728	122,045	477,892	1,983,701
1845–46 -	1,166,226	1,307,345	208,236	2,681,807	666,048	873,472	70,022	590,453	2,199,995
1846–47 -	1,790,160	1,145,373	152,762	3,088,295	680,177	901,726	69,765	373,497	2,025,165
1847–48 -	1,071,222	979,459	164,937	2,215,618	527,354	449,887	110,745	246,653	1,334,639
1848–49 -	1,314,506	846,619	203,985	2,365,110	471,258	415,355	53,541	161,258	1,101,412
1849–50 -	1,678,142	1,407,694	206,638	3,292,474	455,893	299,234	45,807	266,789	1,067,723
1850–51 -	1,746,877	1,593,630	216,711	3,557,218	569,118	332,275	66,397	470,635	1,438,425
1851–52 -	2,441,595	2,341,989	557,473	5,341,057	733,679	595,912	56,031	656,448	2,042,070

Now, in the face of this there can be very little doubt that the position of the poorer classes in Bengal must have been very materially improved during those years. These facts go to prove the benefit that has been derived to the natives from the East India Company's rule. I believe it has been, as far as my own experience has gone, very beneficial to the natives of India, and that the natives have advanced and prospered under it; but I therefore cannot for one moment believe that the natives of India should so increase their luxuries, that is what they put upon their backs, and yet not in any degree increase their necessaries, that is what they put into their stomachs; and I am led to believe that the different amount of salt consumed, as compared with the amount upon which the Government get the duty, is really the amount of salt that is smuggled into India; I think there can be very little doubt of that; and my opinions are shared by the local Government of India. I have here a document from the local Government of India which shows that. In Secretary Prinsep's letter to the Board of Salt, under date of the 29th of September 1834, it is stated, "that no less than 10 lacs of maunds (or more than 35,000 tons) of salt have been conveyed illicitly for consumption from the districts of Hidgettee, Tumbook, and 24 pergunnas." If, therefore, from those places alone which are immediately under the eye of the Executive of the East India Company, no less than one-fourth of the total amount by them manufactured is allowed to be annually smuggled, how much may we reasonably infer is the total amount smuggled of which they know nothing? I can speak for myself, as regards Akyab, that when I was down there, I have no hesitation in saying that almost every vessel that went up to Calcutta had illicit salt on board intended to be smuggled. Throughout the whole of the Dacca district and the Sunderbund district there is an organised system of smuggling going on, in which the native servants of the East India Company are leagued with the smugglers; and I have no hesitation in saying that the natives at the different police stations in those districts

districts are cognisant of nine out of ten boats that are smuggling salt. The Board of Salt, in 1845, say, "We do not mean to say that smuggling has not increased, but we doubt of its having increased to the extent assumed by the petitioners." Mr. Boyd, a member of the Council, thus expressed himself in a minute, dated 9th December 1834: "There exists, throughout the whole entire establishment of the salt agency, a combination and an identity of interests which is extremely adverse to an efficient control, and which renders the detection or the proof of fraudulent practices, however notorious, almost impracticable." In fact, if it was necessary, I might multiply the admissions from Government officers to any extent, in which they admit the fearful amount of salt that is being smuggled. *D. C. Aylwin*, Esq. 20 June 1853.

6988. *Chairman.*] Your opinion is, that the system of smuggling has been on the increase?—Very considerably on the increase.

6989. Sir *T. H. Maddock.*] Since when?—I am not prepared to say when, exactly; it has been carried on always to a great extent, and from the reasons I have stated of late years particularly.

6990. Are you aware that very stringent measures have been taken to put a stop to the smuggling, and that those measures have been attended with very great success in the last six or seven years?—There is one measure which, in the eyes of the Hindoo, is more attractive to smuggling than any preventive measures can be to the contrary; while you attract him with high duties, and whilst you make it the most profitable occupation that he can engage in, you may take all the stringent measures you may see fit, but you will not put a stop to smuggling.

6991. *Chairman.*] When did you leave India?—About five years ago.

6992. Mr. *Elliot.*] If smuggling exists to so great an extent as you describe it, why do you conceive that, in the event of the abolition of the manufacture of salt by the Government, the duty on the foreign salt imported would not be evaded by smuggling?—The illicit trader can very well afford to make salt, and to import it at a profit, when he is smuggling against a duty of 7*l.* a ton; but he might find it very difficult to carry on the same trade if the duty were reduced to 2*l.* or 3*l.* a ton.

Jovis, 23° *die Junii*, 1853.

MEMBERS PRESENT.

Mr. Baring.	Mr. Lowe.
Sir George Grey.	Mr. Labouchere.
Mr. Spooner.	Mr. Bankes.
Mr. Elliot.	Mr. R. H. Clive.
Sir J. W. Hogg.	Sir C. Wood.
Sir T. H. Maddock.	Mr. Ellice.
Mr. Fitzgerald.	Mr. Newdegate.
Mr. Hume.	Mr. Vernon Smith

THOMAS BARING, Esq., IN THE CHAIR.

David Cooper Aylwin, Esq., called in; and further Examined.

6993. Mr. *Elliot.*] IS it your proposal to reduce the duty on salt to 2*l.* or 3*l.* a ton?—I consider that such a reduction of the duty would interfere with the profits of the smuggler, and would consequently very greatly enhance the present revenue. *D. C. Aylwin*, Esq. 23 June 1853.

6994. You do not propose that the Company shall manufacture salt, but that the duty upon it should be 2*l.* a ton?—I contend that the Company have no right whatever to manufacture salt, no matter what the duty may be.

6995. Your first object is to do away with the manufacture by the Company altogether?—All that the Company now manufacture is manufactured at a heavy comparative loss to the revenue, and as it is clearly against their last charter, I would submit that the Company ought immediately to abandon that maufacture,

A. C. Aylwin, Esq.
23 June 1853.

more especially as the amount of foreign imported salt at the present moment is larger than that manufactured by the Company, and therefore there is no fear of endangering the supply.

6996. You consider that the salt which forms the whole consumption of India might be furnished by foreign importation?—Certainly I do.

6997. A portion of which would come from this country?—This country would be upon the same footing as any, and all other countries.

6998. What proportion of that amount would come from this country, do you suppose?—That is entirely a question of demand, and likewise of price. If this country can lay down its salt at a cheaper price than other countries, it will have the greater part of the trade; if, on the other hand, other countries can supply quality for quality at a cheaper rate than we can, such countries where it is more cheaply manufactured will have the supply.

6999. Do you consider, in the event of a war, which would greatly interfere with the importation from this country, there would be a sufficient supply of salt furnished from other importing countries for the consumption of the whole of India?—I think there would be; the amount of salt which is manufactured on the Bombay side and the Madras side of India is very large, and might be increased very materially. There is a large amount manufactured at the present moment in the Persian and Red Sea Gulfs, and that amount might be increased; at any rate the danger of a deficient supply, arising from external wars, is not nearly so great as the danger which now arises from the fearful inundations which periodically sweep away the manufacture in the salt districts. Wars at any rate have a termination, but the inundations which pervade those districts at the mouth of the Ganges, and down the coast, are perpetual.

7000. Can you state any instance in which the entire quantity of salt manufactured at the Company's factories has been swept away in one year?—In the year 1833-34 several molungees were destroyed, and the whole of the manufacture was swept away.

7001. At all the factories?—I believe I am correct in saying at all the factories; certainly, I have no hesitation in saying that three-fourths, if not the whole of the manufacture was swept away; I believe, however, I am correct in saying that the entire quantity was swept away.

7002. Is there any other year in which you can mention a calamity to the same extent?—No; but those inundations are constantly occurring every five or six years; I only mention that as a year in which the effects were very fearfully felt.

7003. Are you aware of any other year in which the effects were felt to anything like the same degree?—No.

7004. Sir *G. Grey.*] What were the effects upon the price of salt?—The price of the salt was not altered by the East India Company, inasmuch as they determine their price upon an average of years.

7005. *Chairman.*] Would you prohibit the production and manufacture of salt in India by individual enterprise?—Certainly not; the natives of India have as much right to manufacture salt as sugar or indigo.

7006. Would you levy an excise duty upon salt?—At the present moment the East India Company do levy an excise duty in the case of a salt factory at Narrainpore; there is no reason why they should not in other factories levy an excise duty in a similar manner to what they do now upon the rum distilleries.

7007. Do you consider that it could be so levied as to prevent the fraudulent manufacture of salt?—I do not see any reason why it should not.

7008. Mr. *Elliot.*] At present are there very large establishments kept up by the Government for the purpose of preventing smuggling?—Yes.

7009. In the event of the Government being deprived of this monopoly, and being no longer the manufacturers of salt, where would the people be found who would put down the smuggling of salt manufactured all over the Sunderbunds?—It would be always necessary for the Government to have a certain staff of police officers and others for the prevention of smuggling in salt, as they have in the case of the excise upon rum.

7010. If there were a duty of only 2 *l.* or 3 *l.* a ton, would that be sufficient to enable the Government to keep up this very large staff, and to make any profit out of the duty?—I consider a reduction of the duty to 2 *l.* per ton would obtain a greater revenue than is now derived.

7011. At present there is a large staff kept up for the purpose of preventing smuggling.

smuggling. Do you suppose, if the duty were reduced to the amount you would fix it at, it would be worth the while of the Government to keep up that large staff, in the expectation of making a profit out of that amount of duty?—I do not think it would be necessary; if you were to reduce the duty to 2*l.* or 3*l.* a ton, it would not pay smugglers to carry on an illicit trade, and you would not require so large a staff as is at present needed.

7012. Sir *G. Grey.*] Is there now any prohibition upon the private manufacture of salt in Bengal, or any restriction upon such private manufacture beyond the excise duty?—Certainly. There is one great thing which we complain of; it is a complete monopoly in the hands of the East India Company. No native or European can manufacture salt in India, and sell it as he pleases. We do not see why we should not manufacture salt in the same way as we can indigo and sugar, or any other article.

7013. You said that there was an excise duty on the private manufacture of salt in Bengal?—In one instance; in the case of Narrainpore, as to which an understanding was come to by the Government.

7014. Can no other individual, or company of individuals, in Bengal, establish a private manufacture of salt upon the same terms?—They might, or might not. The person who owns the factory happened to be the brother of a late Member of Council and present Director of the East India Company.

7015. Is it the case that, in addition to the excise duty, there must be a special authority from the East India Company to enable any person to set up a manufactory of salt?—Decidedly.

7016. Sir *J. W. Hogg.*] Who is the person who is the proprietor of the manufactory you allude to?—Mr. Prinsep.

7017. When did Mr. Prinsep get the permission accorded to him by the Government of India?—That I am not aware of.

7018. If you are not aware of the exact year, do you not believe that the privilege of manufacturing salt was accorded to Mr. Prinsep upwards of 20 years ago?—I believe it was accorded to Mr. Prinsep when his brother was a Member of Council in the local government of Bengal.

7019. Have the goodness, as far as memory serves you, to tell me the time; was not it above 20 years ago that that privilege was accorded to Mr. Prinsep?—I am quite unable to answer that question.

7020. Was not it above 15 years ago?—I cannot answer you.

7021. Was not it to Mr. George Prinsep that the privilege was originally accorded?—My knowledge extends only to the last nine or ten years; I cannot speak of what occurred before that time.

7022. You know nothing of its origin?—I know nothing of its origin.

7023. Nor the person to whom it was originally given?—I can only say one thing; I unfortunately happened once to have some shares in the Bengal Salt Company, and I know that, in order to obtain a similar privilege, it was necessary to exercise a great deal of local influence, and we had the greatest trouble in obtaining it.

7024. Do you or do you not know anything, either as regards the time when this privilege was granted, or the person to whom it was granted?—I distinctly do not; I merely state the fact as it is.

7025. Of your own knowledge, you do know that that privilege has existed for at least ten years?—I am not even prepared to go so far as that; I am prepared to say that it now exists, and has existed for some time past. I know nothing but the fact, that in the one factory which does exist in India, the privilege has been accorded to Mr. Prinsep; and that in another case, of the Bengal Salt Works, in which I held shares, a great deal of influence of a personal kind was necessary to obtain that favour, as it was considered, and it turned out very unfortunate.

7026. When did you leave India?—Five years ago.

7027. Your attention, while you were in India, was turned to the subject of salt?—It was.

7028. That privilege which you speak of, granted to Mr. Prinsep, existed five years ago?—I believe it did.

7029. How long has Mr. Prinsep's brother been an East India Director?—I believe three or four years.

7030. At all events, then, it is quite clear that Mr. Prinsep's brother was not an East India Director at the time the privilege was accorded to Mr. Prinsep?—

D. C. Aylwin, Esq.

23 June 1853.

The object of that question is apparent; I have no hesitation in saying that it was not while the brother of Mr. Prinsep was a Director of the East India Company; but I am equally prepared to say that it was in consequence of the influence of Mr. Prinsep's brother, as a Member of Council, that the privilege was accorded to him.

7031. Your answer conveys to the Committee the impression, that that privilege was conceded to Mr. Prinsep because his brother was a Director of the East India Company, and my object is to show, that at the time his brother was not a Director?—I can only say that had Mr. Prinsep's brother not been in the position he was in, high in office in India, this privilege never would have been obtained. It is perfectly impossible for any, European or otherwise, unless closely connected with the civil service, or having influence such as Mr. Prinsep had, to obtain such a privilege as was obtained at Narrainpore.

7032. You say you have been connected with a salt company?—Yes, with the Bengal Salt Company.

7033. When was that company instituted?—I should think 10 or 11 years ago.

7034. Was it for the purpose of manufacturing salt, or importing salt?—Of manufacturing salt.

7035. Have you manufactured any salt?—Yes.

7036. Have any of the persons in that company brothers or relatives or friends in the direction of the East India Company?—I do not know that they have friends in the direction; they are closely connected with the principal civil servants in India.

7037. Any member of the service, either civil or military, is prohibited by the rules of the service from entering into any trading speculation?—Yes.

7038. Therefore no member of the service could be connected with that association?—No; but it is possible for the civil servants of the East India Company, through third parties, to have interests of that kind.

7039. Do you mean to state to this Committee that it is the habit of gentlemen in the civil or the military service to evade the law by having shares and interests in fictitious names?—No, I did not state that, and I do not wish to be so understood; I merely stated it was possible for such to be the case.

7040. You do not mean to say that you either know or believe that any gentleman of the civil or the military service has so evaded the law?—Distinctly not; I do not wish any observation of mine to have any such bearing.

7041. When was that company established?—I think about 10 or 15 years ago, as far as my memory serves me.

7042. It was established pretty much upon the same principle upon which the privilege was conceded to Mr. Prinsep?—I believe it was precisely so, so far as I know.

7043. Manufacturing under the system of excise?—Yes.

7044. Sir *G. Grey*.] You have stated that it turned out unfortunately; do you mean to say that the private manufacture of salt in India, under the system of excise, cannot be profitably carried on?—My private opinion is, that it is not possible to manufacture salt at a profit in India, always providing that, as regards the duty, the same amount is levied upon the native manufactured as on foreign imported salt.

7045. Mr. *Spooner*.] You stated that when you applied for that privilege to the Bengal Government, you met with great difficulty in obtaining it, and that if it had not been for private influence you believe you should not have obtained it. Will you state the difficulty, and the nature of the private influence?—I was not in India when that took place; I state what I have heard from others; but I believe if you asked any person who had been in Calcutta, his testimony would be the same.

7046. Your opinion is founded upon hearsay evidence?—It is; but I have no hesitation in saying that it is correct.

7047. Can you state the name of any other person who made an application for such a privilege, and was refused by the East India Company?—There was another factory at a place called Ghoorda; that was established, but I believe closed very shortly afterwards.

7048. You do not know of any other instance?—I know of no other instance; but the difficulties are nearly insurmountable. That is the reason why it has never been done.

7049. Sir

7049. Sir *J. W. Hogg.*] In looking to your evidence, I observe you take the aggregate of the salt consumed, multiply the aggregate by three, and thereby show what would be the revenue of the Government if the whole was imported; you then compare that aggregate with the net salt revenue, and the difference between the two shows the loss sustained by the Government by reason of their manufacturing salt. Am I not correct in stating the principle of your calculation?—The principle is correct.

7050. In taking what you call the net revenue derived by the Government from salt, have you included the duty on salt imported?—No; in one of the statements I merely give the amount of salt manufactured by the Government, and the amount of revenue in profit which ought to have been derived; I am speaking of five years, and in that I make no allowance for the charges of collection.

7051. In calculating the aggregate amount of salt consumed, you very properly include the amount of salt imported?—Yes.

7052. Therefore, when computing the profit, you ought to include the duty?—Yes.

7053. I found my questions upon the tables annexed to a pamphlet published by you; are you prepared to state positively to the Committee that what appears in one column headed "Net Revenue actually derived," includes the import duty upon salt?—Yes, as regards those tables, that is so; there are two tables which I put in; one was from the year 1793–94 down to 1845–46; that table includes the amount of salt manufactured by the Government as well as the amount of imported salt, and I base my calculations upon the two together. In the table from 1845–46, down to the present time, I only refer to that which was manufactured by the Government, and do not take in any imported salt. That makes, however, no alteration in the result of the statistics.

7054. From what public document did you take the column headed "Net Revenue." I think it fair to apprise you that the import duty upon salt does not appear in the public accounts under the head of "Duty upon Salt," but appears where it ought to appear, under the head of "Customs," it being an import duty. I mention that to explain an error into which you very probably may have fallen, and I believe have fallen?—I am not aware that it is an error. It is generally the way of designating it. Up to the year 1819–20, there never was an ounce of salt imported, the whole revenue being derived from the profit upon the manufacture. I am perfectly aware, as this table shows, that there was no salt imported before the year 1819–20; therefore, for the whole of the years from 1790–91 to 1819–20, the duty being three rupees a maund, I am taking it at the subsequent average.

7055. My question does not refer either to averages or to years; but my desire is to know from what public document you took that column?—I have stated that those statistics were furnished from "Rushton's Gazetteer."

7056. You do not of your own knowledge know, and have no other means of knowing, than from reference to that Gazetteer, whether this column does or does not include the import duty upon salt?—I think this is very irrelevant, if I may be permitted to say so. At the last examination I stated that this was not an official document, and that therefore, instead of paying any very great attention to those two tables, it would be much better to rely, from the year 1845–46 down to the present time, upon the statistics furnished by Mr. Melvill himself. I have those statements in the handwriting of some gentleman in the East India Company's service, and it will be seen that they quite bear out everything which I have stated; so that whether that statement is or is not perfectly accurate, I put it on one side altogether, and rely on the statistics furnished by the East India Company.

7057. If you state to the Committee the net revenue derived by the Government of India from salt, do you consider it irrelevant whether you do or do not include an amount of 17 or 18 lacs derived from the import duty?—Even supposing there were 17 to 18 lacs more to be placed to the credit side, there would still be a loss by manufacturing of considerably over 10,000,000 *l.* sterling.

7058. Take the year 1845-46; have the goodness to tell the Committee the whole amount of salt manufactured?—The total amount was 4,314,496 maunds.

7059. Sir *G. Grey.*] Do those tables which you refer to profess to give the net revenue in any given year derived by the East India Company from salt?—They

D. C. Aylwin, Esq.

23 June 1853.

They do. I stated in my last examination that the statements which were given in my pamphlet I would rather not put in, because they were not based upon Government statistics. I gave the authorities from which I drew my information; but at the same time I stated that I would rather my evidence was confined to the period from the year 1845-46 to the present time, the facts relating to which I could vouch for.

7060. Putting aside the pamphlet, do the tables which you now hold in your hand profess to give the net revenue derived by the East India Company from salt in any given year?—They do; since the year 1845-46 to the present time.

7061. Is it your opinion that the amount of the net revenue so stated in each of those years comprises the revenue derived for the duty on imported salt as well as the revenue derived from the profit on manufactured salt?—No; the tables do not profess to do that. The use of the tables is this: they show the amount of salt sold by the East India Company, and they show the amount of profit that was derived upon that salt; they then show the comparative loss that has been made by the East India Company in manufacturing salt; in other words, that had this amount of salt been foreign imported salt, paying a customs duty, there would have been derived so much more revenue to the East India Company.

7062. In order to ascertain the actual amount of the revenue derived by the East India Company from salt, ought not you to add to those figures the amount of revenue derived from the duty on imported salt in each of those years?—Certainly that is the aggregate, but it in no way affects the question which we were discussing, which was, whether there was a profit or a loss to the Company from their manufacturing salt.

7063. In point of fact, the aggregate amount of revenue stated in those tables to be derived by the East India Company from salt, is the amount of revenue derived exclusively from manufactured salt, and does not include the amount of revenue, whatever it may be, derived from the duty on imported salt?—Quite so.

7064. Sir *J. W. Hogg*.] In the aggregate quantity of salt consumed, you mean to say you exclude the salt imported?—Yes.

7065. You exclude imported salt altogether?—Yes.

7066. And make your calculations solely on the salt manufactured in India? Yes.

7067. The amount manufactured and sold in India consists of two items; one is the amount manufactured and sold from the golahs or stores, the other is the amount sold in the salt-producing districts; will you have the goodness to take the year you have yourself selected, 1845-46, and tell me the amount manufactured and sold from the golahs in that year?—The amount is 3,339,275 maunds.

7068. What were the proceeds?—I have no means of separating the proceeds of salt sold from the golahs from the proceeds of salt sold retail.

7069. What was the amount retail?—915,221 maunds.

7070. What was the amount imported?—1,581,143 maunds.

7071. Supposing we take the amount imported, and then the proceeds of that amount so imported, we then get the whole quantity, both manufactured and imported; then we get the whole proceeds. Then there is another item, which you appear not at all to have taken into your consideration, either in your original or your present tables, which is, the amount of duty paid at Bombay, and for which an allowance is made in calculating the drawback at Calcutta; have you or have you not included that amount, and if you have, where did you get it from?—I am not aware whether I have or have not; the only way by which I have been able to arrive at the net revenue has been, as I stated in my last examination, by the Parliamentary Papers annually published by the East India Company. I there take the gross amount of revenue given year after year, and the charges of collection, and, deducting the charges of collection, I arrive at the net revenue. If, therefore, there is any error or omission, it is by the East India Company.

7072. In the Parliamentary Papers you will find that the import duty upon salt is not under the head of "Salt," but under the head of "Customs"?—True; but that has nothing to do with the question we are now speaking of; they are two distinct questions, I submit. The one is a question of the manufacture

by

by the East India Company, the other is a question of importation and customs revenue.

7073. Then according to that principle, as you put it yourself, you deduct the whole of the charges from the proceeds, and the difference is the net revenue?—Decidedly.

7074. Supposing there were no manufacture of salt in India at all, would not it be requisite to maintain a very large, though not so large an establishment as at present, to protect the revenue of the country, to guard against smuggling, externally or internally?—There is no doubt there would have to be a very large establishment kept up, provided you maintained the present high rate of duty. So long as you give a premium to the smuggler, whereby he can earn more in smuggling salt than in any other mode of livelihood, so long you will have the fearful amount of smuggling that you now have; you are actually tempting the Hindoos to dishonesty.

7075. It is your opinion that the Government actually lose by the manufacture of salt, and that they do not place the home-manufactured salt in fair competition with the imported salt?—It is not only my opinion, but it is a positive matter of fact, that the Government, since 1790–91, with the exception of five years, have made a comparative loss by manufacturing salt to what they would have done by having the customs revenue, amounting now to close upon 12,000,000 *l.* sterling; and that they are putting a protective duty upon their own salt, to exclude British and other manufactures from entering into competition with their own.

7076. The only two errors which you think may have crept into the tables you have laid before the Committee are, that you may have omitted the duty on salt received at Bombay, for aught you know to the contrary, and you have not made any allowance for the costs and charges of the establishment, which must be maintained whether there were salt manufactured in India or not?—I do not admit it to be possible for any mistake to have occurred in the statistics which I have drawn up. I beg to say, that supposing those two observations were correct, they could not in any way break in upon my statistics, as my statistics refer to the gross and net revenue derived from the manufacture and importation of salt, and the total amount of salt manufactured, which, of course, would have nothing to do with the expense of any establishment which the East India Company might think fit to keep up in quite a suppositious case; and likewise, as regards Bombay, I presume that any allowances which are made, would come into the Bombay, and not into the Bengal calculations. If they do come into the Bengal calculations, they duly appear in those statistics. The only reason why I did not wish to refer to those statistics in the pamphlet is, that they are not Government statistics, though I believe they are as perfectly correct as any Government statistics can be, and I myself, having been a merchant, should be prepared to act upon them.

7077. Mr. *Elliot.*] In answer to Question 6960, you say, "I have a statement to support that; between the years 1793 and 1845 the total amount of salt that was manufactured by the East India Company was 203,089,070 maunds." Is that the statement which you have now referred to?—It is.

7078. At what rate have you taken the duty in 1845–46?—At three rupees a maund; in 1847–48, 2¾ rupees; in 1849–50, 2½ rupees, according to the alterations made by the East India Company.

7079. *Chairman.*] Have you any other observations which you wish to make upon the subject of salt?—I wish to call the attention of the Committee to certain statements which have been put forward, I presume, by the East India Company, in a Return to an order of the Honourable the House of Commons, dated 15 April 1853., I refer to a document which appears to have been drawn up by the East India Company, and to have been put into the hands of the Members of the House of Commons, in order to give them some idea of the working of the salt question and other affairs connected with India. It is here stated, that "salt purchased at Calcutta at 1*d.* per lb., the Government price, is sold at Benares (400 miles from Calcutta, where it comes into competition with the salt from Rajpootana) at 12lbs. the rupee, or 2*d.* per lb. The consumption of salt in India has been usually estimated at 12 lbs. per head per annum, and assuming the wages of agricultural labour at three rupees per mensem (the rate now paid on the Calcutta and Bombay mail-road, and also to village watchmen), it would, at Calcutta, absorb the income of five days'

D. C. Aylwin, Esq.

23 June 1853.

days' labour to provide the quantity required for a year. The salt duty thus operates as a tax of about 1½ per cent. upon the labourer's wages, if he have none but himself to provide for; if he have a wife or children, the per-centage will of course be increased by the amount of their consumption." By this paper, I would have the Committee observe, the East India Company would lead a Member of the House of Commons to believe that the salt duty operates as a tax of only 1½ per cent., and that a Hindoo earns three rupees a month; as also that the price of salt is 1 *d.* per pound. Now, in the first place, I have been myself some years in India, very much connected with all classes of the natives, and I conscientiously believe that a more erroneous statement never was put forward than to calculate upon anything like three rupees a month being the average rate of wages in Bengal; I am prepared to doubt whether the average rate of labour in Bengal is even two rupees, and I certainly am prepared to state that three rupees is the maximum which can be obtained for agricultural labour in any part of Bengal. By the estimate also, salt is calculated at 1 *d.* per lb.; now, the East India Company must be perfectly aware that salt never can be purchased by the consumers at anything like that price. It is very true that if you take 100 maunds of salt at the wholesale price, 385 rupees, and divide the one by the other, it would amount to 1 *d.* per lb., but it is equally true, and the East India Company know it, that the consumers of salt do not get their salt at anything like that price. Had the East India Company made the slightest inquiry (which I myself have been at great pains to do), they would have found that in the bazaars in the interior, at Patna, at Dacca, and other places, the price of salt varies from 3 to 3½ annas a seler, or 2¼ *d.* to 2⅝ *d.* per lb. The price of salt of course varies in the interior, from several causes; first of all, the facilities of obtaining the smuggled commodity; secondly, the cost of transit; and other causes, which would act upon any article of commerce. But I have no hesitation in saying that three annas a seler, which I take as my estimate of what the salt costs the consumer, is very much indeed under the average. In fact, it is 50 per cent. under the estimate which, in the year 1836, was allowed to be the cost of salt to the consumers in the interior of India. The principal error, however, is in the calculation that the labour of every consumer of salt is effective to the extent of three rupees per month. In this country we allow an average of five souls to each family; and if we assume such to be the case in Bengal, it follows there is required 12 lbs. of salt plus five for the consumption of a family; which, even at the wholesale price of 1 *d.* per lb., and estimating a man's wages at the absurd rate of three rupees per month, would necessitate the surrender of one-fourteenth of a Hindoo's entire earnings, or, in other words, operate as an income-tax of about seven instead of 1½ per cent.

7080. *Chairman.*] Does not that paper state the Government selling price, not the retail price?—It does; but it then goes on to argue upon this wholesale price, that it only presses 1½ per cent. upon the labourer's wages. It goes on to say that "the pressure of the salt tax on the labourer cannot be regarded as severe." It is a most unfair way of arguing, to take the wholesale price of an article, and then to imagine that the consumer gets it at the wholesale price, or anything like it; whereas the East India Company are perfectly aware of the existence of a salt monopoly in India, which they themselves have encouraged upon every occasion, inasmuch that some years ago they remitted no less than 100,000*l.* to an individual of the name Ram Rutten Mullick, in order to maintain this sub-monopoly, and all the regulations which have been framed by the East India Company in Calcutta for the importation of salt have been framed specially with a view of upholding this sub-monopoly.

7081. Sir *J. W. Hogg.*] Will you have the goodness to tell the Committee when the remission to Ram Rutten Mullick was made?—I believe 15 or 20 years ago.

7082. Was it before or after the Report of the Select Committee in 1836?—Before.

7083. Was not that sub-monopoly brought to the notice of that Committee, and were not resolutions passed by that Committee to the purport that the golahs should always be open, instead of having fixed periodical sales, for the very purpose of stopping that sub-monopoly?—Yes, that was certainly done; but they likewise took care that the salt should only be sold in lots of 100 maunds, which

which, with the duty upon it, made it incumbent upon a man to make a payment of 40*l.* to buy the smallest amount.

7084. Was that the recommendation of the Committee that it should be sold in quantities of 100 maunds?—Yes.

7085. Was it the recommendation of the Committee in 1836 that the golahs should be always open for sale of salt in quantities of 100 maunds?—The Report of the Committee in the year 1836 states as follows: "Your Committee having carefully considered the evidence which has been brought before them, both oral and documentary, are of opinion that the evils usually incident to a Government monopoly in a great article of consumption are not wanting in the working of the salt monopoly in India; and they have not been convinced by any evidence that has been submitted to their consideration, that the same amount of income which has been hitherto derived from the monopoly might not be collected with equal security to the revenue, and great advantage to the consumer and to commerce, under a combined system of customs and excise; they submit, however with confidence the following recommendations, that the Government do abolish the system of public periodical sales, and do keep the golahs open at all times for the sale of salt at the cost price, in quantities not less than 100 maunds."

7086. Has that recommendation of the Committee, that instead of periodical sales, the golahs should be always open for the sale of salt, to the extent of 100 maunds, been acted on from that day to the present time?—It is perfectly true that it has been acted on up to the present time; but that is only one out of many things that the East India Company has done to encourage and foster this sub-monopoly. There was no boon at all in their opening those golahs, while the other restrictions of the East India Company were simultaneously maintained. It is true they allowed 100 maunds of salt to be the minimum quantity which a man might purchase; but what native, except he was engaged in this sub-monopoly, which has been fostered and reared by the East India Company, could afford such a sum as 40 *l.* to buy salt? In addition to which, bonding regulations were framed expressly to throw the whole of the imported salt, which has since become a very large amount of the salt consumed, into the hands of the natives. It is true those bonding regulations have been subsequently modified, but even now they are very vexatious to the importer.

7087. Has or has not that system of open golahs entirely put down this sub-monopoly to which you refer?—Most decidedly not; the sub-monopoly now exists, if not to as great an extent, yet to a very great extent indeed.

7088. Are you prepared to state to this Committee, that since 1836 it has been the object of the local Government of India to encourage the system of sub-monopoly?—I am perfectly prepared to state to this Committee, that had they wished to encourage the sub-monopoly, they could not have framed regulations better fitted to do so.

7089. What were those regulations that encouraged the sub-monopoly?—The non-ability to bond salt, excepting by depositing the duty ere the salt was landed.

7090. What obstruction which existed previously to 1836 has been retained since, or is now retained?—In the year 1836, the system of bonding salt was this; that the moment the salt was imported into Calcutta the amount of the duty had to be deposited, in the Company's paper, with the local Government; and when this salt was taken out of bond for consumption, the duty upon the wastage was subtracted, and the balance of the Company's paper was returned.

7091. Is that the case now?—No.

7092. Has it been the case since 1836?—Yes.

7093. Up to what time?—Up to 1844-45. It was only after the Chambers of Commerce in Lancashire, Cheshire, and London had sent up no less than 11 deputations, that we could get it altered. The consequence was, that supposing a loss of five per cent. upon the cargo of salt, the amount of duty which had been sacrificed would have been much more than the total value of the whole cargo. Of course, I need not say that in an article like salt, in the rainy season, the very act of landing and storing it would cause a loss of at least five per cent. The merchant was therefore compelled, no matter what the state of the market was, to sell to the sub-monopolist the moment the salt arrived.

D. C. Aylwin, Esq.

23 June 1853.

7094. In 1845 the complaints regarding bonding and wastage were removed, were not they?— Partially so.

7095. What benefit to the revenue of the country can be derived from the Government encouraging the sub-monopoly?—It is not for me to state what the motives of the Government are; it is only for me, as a merchant, to complain of the restrictions upon commerce.

7096. It is your opinion, as a merchant, and as a witness before this Committee, that the Government have encouraged the sub-monopoly?—Decidedly it is. The fact of their remitting Ram Rutten Mullick 100,000 *l.* is a decided proof that they have encouraged the sub-monopoly.

7097. That remission to Ram Rutten Mullick and the system of sub-monopoly was anterior to 1836, was not it?—It was; but the restrictions which upheld the sub-monopoly were maintained long afterwards.

7098. Mr. *Ellice.*] Has any such transaction taken place, to your knowledge, since that period?—No.

7099. Sir *T. H. Maddock.*] I wish to refer to your answer to Question 6961. In that answer you say, "The total amount of salt manufactured since the year 1845–46, down to 1851–52, was 29,529,421 maunds;" and the profit which at the given rates of duty ought to have been derived was 8,06,26,003 rupees. By the word profit, do you mean the gross revenue?—You may term it the revenue; but it literally is the profit.

7100. In the year 1850–51, I find from a paper before me, the quantity of salt imported into Calcutta upon which duty was paid was 261,000 maunds?—My statistics differ from those.

7101. The proceeds of that were 6,139,113 rupees; at that time the duty upon imported salt, as you are aware, had been reduced to 2 rupees 8 annas?—Yes.

7102. It appears from the calculation which I have made on those same proceeds, that the duty upon the quantity of salt imported does not amount to 2 rupees 8 annas a maund, but to a small fraction more than 2 rupees 5 annas a maund; from the same mode of calculation, it might be probably found that in all the quantity of salt sold by the Government since 1845–46 there would not be that difference which you have stated in your evidence between the amount of net revenue realised and that which you calculate as the profit or gross revenue of 1 crore and 13 lacs?—In the first place, the amount of salt imported by sea, by my statistics, differs from that which has been just mentioned. I have a statement, showing how much has been imported from each country during that year.

7103. It appears that instead of this loss of 1 crore and 13 lacs, in six years there would be a profit of about 40 lacs of rupees?—It is perfectly certain that imported salt must realise any amount of duty you choose to put upon it, whether it is one rupee or ten rupees a maund; whatever you choose to impose upon the amount imported, so much you have, less the charges of collection. I am aware that in the Parliamentary Papers published by the East India Company, they charge a certain amount for the collection of customs, which I think ought not to be put down myself, because, whether any salt were imported or not, there would be the same custom-house staff. I do not see that the importation of salt causes one extra clerk to be employed in the Calcutta custom-house; therefore I think it is scarcely right to put down any amount for the charges of the collection of revenue upon foreign imported salt; but even allowing that there is an increase of the charges of collection, it can be but very trifling; a few landing officers, and a few custom-house clerks.

7104. If you find that there is a difference of three annas a maund between the net proceeds of the duty upon imported salt and that which was nominally levied, do you see any reason why you should not make a similar allowance of three annas a maund upon this quantity of salt which you say has been sold since 1845–46. If you find a difference in the one case, do you see any reason for not allowing it in the other?—Your statistics, I repeat, are incorrect. I have drawn mine from Mr. Wilkinson's tables, which are published under the authority of the local Government of India, and I there find that there is a difference between your statistics and mine of about 200,000 maunds, which would account for the difference which appears in the relative revenue.

7105. If it is the fact that the net proceeds of the customs are three annas a maund less than the gross duty, do you see any reason for not making a similar allowance

allowance between the gross and the net revenue of the manufactured salt?—It is perfectly impossible that such can be the case, and I cannot base an argument upon such a premiss. I certainly cannot account for what you have stated to me, except in this way, that the amount of foreign imported salt in the year was 200,000 maunds less than you have stated.

7106. Sir *G. Grey.*] You have stated the effect which, in your opinion, would be produced upon the revenue of the East India Company, if the Company were to abandon altogether the manufacture of salt, and the supply of salt for India were dependent entirely upon importation; what would be the effect of such a change upon the price at which salt is sold in India, the import duty remaining as it now is?—I do not think, unless you were to reduce the duty, there would be any change upon the retail price in the interior of India.

7107. Do not you think that circumstances might occur, such as a war, which might in any given year very greatly interfere with the amount of salt imported into India?—I submit that that argument would equally apply to every other article of commerce, such as indigo or corn.

7108. I understand you to state that, in your opinion, the manufacture of salt cannot be carried on at a profit either by a company or individuals in India?—That is my opinion.

7109. Therefore if the Company were to abandon the manufacture, India would exclusively depend upon importation?—When I spoke of India, I meant Bengal.

7110. Bengal would be dependent upon importation?—Yes.

7111. Are you of opinion that, if that were the case, the amount of salt imported would, one year with another, always be fully equal to the demand?—I think the best reply I can give to that question, is to show the enormous increase which has already taken place in the amount of imported salt, which in 1829–30 was only 10,498 maunds, but which, under every disadvantage and disability, had increased to 3,174,370 maunds last year, being actually a larger amount than that manufactured by the East India Company. I think that shows that there is no doubt of our getting a supply to any extent we may require.

7112. Mr. *Fitzgerald.*] Can you state what the difficulties are in the way of the private manufacture of salt which prevent its being manufactured at a profit?—The enormous amount of fresh water which is poured down from the rivers into the Bay of Bengal makes the brine so weak that it is impracticable to manufacture it.

7113. In reference to Mr. Prinsep's establishment, which you alluded to, is that worked at a profit, so far as you know?—I am not aware.

7114. With regard to the licence which you get from the Company, which it is necessary to apply for to the Government in order to carry on the private manufacture of salt, is the granting it or not a pure matter of discretion?—Quite so.

7115. To what department must you apply?—The department called the Salt and Opium Department in Bengal.

7116. Supposing that licence should be refused, there is no remedy?—No.

7117. You have been asked whether any servants of the Company are engaged in trade; you are not able to state any instances in which they are so?—No.

7118. I understood you to convey to the Committee that such was the general repute, that the servants of the Company have been connected with trade?—I meant to convey that it was possible that it might be so; that it was possible to evade the regulation.

7119. You did not refer to any general reputation on the subject?—No; so far as my testimony goes, I would bear it to the contrary.

7120. Have you known any instances of the civil or military servants of the Company being connected with banking establishments?—Yes, I believe they have been; but I had rather that the Committee would question some other witness upon that point.

7121. Do you know of any instances of your own knowledge?—No.

7122. Do you know of any instances from public report?—Yes; from newspaper report.

7123. Mr. *Hume.*] You have been asked a question respecting the revenue, and what effect would be produced on the revenue if the Government of India ceased to manufacture salt; you have stated that, the duty remaining the same, there

D. C. Aylwin, Esq.

23 June 1853.

there would not be much alteration. Can you give any estimate, or have you any proof to show what amount of smuggling of salt takes place in Bengal?—I have a statement which, if the Committee will allow me, I will submit to them upon the subject; this is a statement, first showing the net consumption of salt per head, and next the net revenue derived from salt per head. The amount of population, and the amount of revenue, I obtained from Sir Charles Trevelyan. In the year 1793-94 the population of the districts under the salt monopoly was estimated at 24,000,000, and the net revenue derived was 806,781 *l.*, showing a net revenue of 8 *d.* per head. The amount of salt consumed in that year was 286,054,440 lbs., giving a relative consumption of 12 lbs. per head. In the year 1850-51, the net revenue per head had declined to 5 ¼ *d.*, and the amount of consumption to 9 ¼ lbs. I submit to the Committee that, in the face of those facts of the revenue having declined from 8 *d.* to 5¼ *d.*, and the consumption from 12 lbs. to 9 ¼ lbs., upon that first necessary of life, there can be no doubt, as the general condition of the people of India has very much improved, especially in these districts, the amount of salt which has been smuggled has been increased in a very great proportion. If we take the amount of consumption at 12 lbs. per head, the amount of salt which is smuggled would then be very nearly 100 per cent. more than the amount which at present pays duty to the Company, or passes through their hands.

7124. Sir *J. W. Hogg.*] Are you aware that the present consumption is 13 lbs. a head?—You are estimating the total consumption of Bengal, Bombay, and Madras, taken together.

7125. In Bengal, the North-western Provinces, Madras, and Bombay combined, taking the whole amount of salt consumed and the population, you will find that the result gives a consumption of salt of 13lbs. a head?—Yes, but if you take Bengal by itself, separating it from the other parts, where the monopoly does not extend, you will find it is only 9¼lbs.; putting it altogether, it is as the Honourable Baronet has stated, but that is by mixing up the other Presidencies with Bengal.

7126. Mr. *Hume.*] What would you propose to do, as regards the duty, if an end were put to the manufacture of salt in Bengal, in order to prevent the revenue suffering?—Were the duty lowered to such a point that it would not pay the expense and risk which the smuggler incurs, I consider the revenue would not be injured but might be benefited, and that a far larger amount of salt would come into consumption in India.

7127. Have you any means of estimating what is the pivot point of smuggling, that is, the amount of duty which would render it not worth the while of smugglers to evade the tax?—I consider that were the duty reduced to one rupee a maund, or about 2*l.* 14*s.* a ton on importation, that would be sufficient.

7128. That would put an end to the smuggling which now exists?—I consider it would.

7129. And it would give a great relief to the population, and enable them to increase their consumption?—Most unquestionably.

7130. Appearing, as you do, at the request of the manufacturers of salt in Cheshire, will you state to the Committee in what way you regard their allegation that there is a salt monopoly in the hands of the East India Company?—I consider it is virtually a monopoly, because the local Government of the East India Company prevents any one but themselves engaging in the manufacture of salt.

7131. If the duty were reduced to one rupee a maund, do you consider that that would be perfectly satisfactory to the manufacturers of salt in England?—I consider that the reduction of the duty from 2½ rupees to 1 rupee a maund would open out nearly an illimitable market for British salt. The superior quality of British salt, I consider, would nearly command the entire market in India.

7132. Looking at the proportion which you believe now to be smuggled, the revenue of India you think would not suffer by the change?—Decidedly not, in my opinion. If the Committee will allow me, I wish to state that the number of inhabitants of the districts subject to the Bengal monopoly is 53,467,000; the number in the districts supplied with salt is 33,000,000; and the number in the tributary states is 28,000,000; making altogether about 115,000,000. If we calculate the consumption at 12 lbs. a-head, and the duty at 1 rupee per maund, there would be a revenue of no less than 16,966,000 rupees, or about 350,000*l.* more than is at present derived.

7133. The remedy you recommend is a reduction of duty, by which relief would be given to the population of India, and by which the revenue also would be increased?—Yes. The best proof of the correctness of what I have stated I find in this, that every reduction of the duty on salt which the East India Company have made has been met by a corresponding increase in the revenue. During the seven years commencing with 1837-38, and ending with 1843-44, the duty on salt was 3 rupees 4 annas per maund. The annual average quantity of salt sold and imported during that period was 4,627,030 maunds. In November 1844, the duty was reduced to 3 rupees per maund, and the annual average sale increased to 4,966,917 maunds. In April 1847, the duty was further reduced to 2 rupees 12 annas per maund, and the annual sale amounted to 5,452,909 maunds. In April 1849, the duty was again reduced to 2 rupees 8 annas per maund. The Report goes on to say, "It would appear that no further reduction can for the present be expected, consistently with the maintenance of the revenue, the last reduction in 1849 having led to no further increase of consumption." Now, I submit, that from the year 1849-50, there has not been sufficient time allowed to see the benefit of the reduction last made.

7134. Would the reduction of the duty remove the objection which you have to the Company continuing to manufacture salt?—The two questions are entirely distinct. The Company have a perfect right to impose what rate of duty they think proper as a question of revenue. If they require a duty of two, or three, or four rupees, that is a question for them only to consider; it may be politic to reduce their revenue, but that is a matter which is in their hands only. But as respects the manufacture, they have no right to manufacture, and they ought at once to abandon it.

7135. You consider that by the Act of Parliament they are precluded from manufacturing?—Decidedly.

7136. You stated a very decided opinion that the condition of the poorer classes in Bengal had very materially improved since the year 1837, and you gave in proof the greatly increased consumption which had taken place in the quantity of common calicoes used by the poor alone. Without reference to that single instance which you gave, from your residence, and from the inquiries which you made in India, what is your opinion as to the state of the native population now, compared with a period 12 or 15 years ago?—I should think, as far as Bengal is concerned, there can be but one opinion, and that is that the government of the East India Company has been beneficial to the natives at large. I would submit to the Committee that, as far as the local government of India is concerned, it would be a matter of great danger and great hazard to attempt any fundamental change in it. I consider, of course, that it has its faults. I am not, for a moment, about to deny that; but that it is well adapted for the natives of India, and that they have flourished well under it, it is perfectly preposterous for any one to deny; in fact, any person who would assert the contrary, I think would come before this Committee either as a prejudiced or interested witness. I am opposed to the Company as regards the salt monopoly; I think they are under an error and a delusion, and that they would obtain a greater amount of revenue by abandoning that manufacture and reducing the present exorbitant duty; but as regards the benefit of the Company's government to all classes of natives in India, I can speak of it most favourably. If they have not done all they might have done, they are still deserving great credit for what they have accomplished.

7137. In your correspondence and communication with the public officers in India, have you or have you not found a general desire and disposition to correct abuses where they have been pointed out, and to do that which would tend permanently to benefit the population and the revenues of the State?—I believe the servants of the East India Company, I speak of the civil servants, to whom, I suppose, the question refers, are a class of gentlemen who, as a body, are most anxious to promote the welfare of the natives of India, and I believe, upon every occasion, where it is in their power they do so; I believe, also, on the part of the natives of India, taking them generally, there is a good feeling towards the East India Company. Of course, the Committee must quite understand that I am only speaking as to the parts of India which I have been in. The natives of India, I think, would much regret to see any fundamental change as regards the East India Company. They look up to it with respect; they have, under the present Government, that which they never had before; they have, comparatively, order,

D. C. Aylwin, Esq.

23 June 1853.

system, law, and protection; and I think it would be indiscreet in this country in any way to make any organic change in the local government of India.

7138. I will put into your hand a petition from the inhabitants of Birmingham, agreed to at a public meeting. The petitioners say, "Your petitioners are of opinion that the present constitution of the Indian Government is not favourable to a wise and just administration of the affairs of India; that they have learned that the condition of the Indian population is one of general poverty and depression; that the industrial resources of the country are undeveloped; that little has been done to produce means of communication between the ports and the interior." Do you think that the petitioners are correct in alleging that such general poverty and depression exists?—There is a great deal of poverty and depression there, it is true, but at the same time there are a great many causes which have tended to produce it; it has not been solely the fault of the local government of India. The Committee may smile, but I attribute it mainly to the salt monopoly; I look upon it that the system which the Company has adopted has been a mistake; those are my views. Any poverty which exists has not been created by the want of good intention on the part of the East India Company or their servants in India.

7139. Leaving the question of salt, has any effort been made in respect of sugar and other produce to develope the industry of the country?—Yes. The East India Company, upon all occasions where it has not been a question of revenue, have shown themselves to be most desirous of promoting the benefit of the natives of India.

7140. Looking to the fact of the exports having increased from 8,000,000 to 18,000,000 in the course of a few years, in what way has the industry of the country been developed to produce that great increase?—As regards the poorer classes, I should refer to the article of sugar; the poorer classes of natives are more cultivators of sugar than of any other article. Indigo and silk, and such articles, are generally cultivated by Europeans or the richer class of natives.

7141. Are the Committee to understand that the laws recently passed in England, reducing the amount of taxation in sugar and other articles produced in India, has tended to promote that industrial improvement which you speak of?—Very much so indeed.

7142. Is it correct, then, to state that no assistance has been given to the industrial resources of India?—Certainly not.

7143. You do not agree with the petitioners in that respect?—By no means.

7144. Can you state how far "justice has been denied through the corruption or the incapacity of the courts of law"?—There is one thing which is very certain, that whatever accusations may be brought against our English administration of justice, it is superior to anything the natives have ever had before, and to what they now possess in most of the independent states.

7145. You refer to the system now carried on under the Company's government?—Yes.

7146. Are you able, from your experience, to draw a comparison between that and the system in any of the neighbouring states to which you have alluded?—I have never been in the native states, but having had a native partner in India, and very often having had discussions with him on that point, I should say nothing can be more miserable than the condition of the natives in most of the native states; property and life are perfectly insecure.

7147. Are you of opinion that the system at present carried on in India is based upon a desire to promote the industry and welfare of the natives?—Most undoubtedly.

William Worthington, Esq., called in: and Examined.

W. Worthington, Esq.

7148. *Chairman.*] YOU are the Proprietor of Rock Salt Mines and Works in Cheshire?—I am.

7149. Are the mines in Cheshire capable of producing a larger supply if India should require it?—Yes; and of manufactured salt also.

7150. To an extent equal to any probable increase of consumption, do you think?—Almost to an unlimited extent.

7151. Have you any information as to the relative qualities of British salt and East Indian manufactured salt, and the price at which each description sells in India?—In the month of March, Cheshire manufactured salt was selling at Calcutta

Calcutta at 80 rupees per 100 maunds, at the same time that the Company's manufactured salt was selling at 50 rupees per 100 maunds.

7152. There is no prejudice in India, therefore, against British salt?—It would appear not at the present time; formerly there was a prejudice, in consequence of its being supposed that animal substances were used in clearing the brine, but that prejudice seems no longer to exist.

7153. What is the price, per ton, of salt, free on board ship at Liverpool now?—Thirteen shillings.

7154. How many bushels are there in a ton?—Forty bushels.

7155. What is the average freight to Calcutta?—Twenty-five shillings; freight has ranged from 15 *s.* to 45*s.* The amount has been very high lately, on account of the vessels being attracted to the gold regions, but it is now rapidly falling.

7156. What quantity has been sent to India during the last six years?—In 1847, 25,754 tons; in 1848, 15,507 tons; in 1849, 27,640 tons; in 1850, 36,341 tons; in 1851, 61,711 tons; in 1852, 37,677 tons. The average quantity during the first three years was 32,300 tons; the average quantity during the second three years was 45,243 tons; being an increase of 40 per cent.

7157. Mr. *Hume.*] Can you state the amount of freight in each of those years which you have now enumerated?—Not correctly; but freights have seldom been more than 25 *s.* previously to the discovery of gold in Australia.

7158. What has been the lowest amount?—Fifteen shillings.

7159. Would not the amount of your exports depend very much upon the rate of freight at which they could be sent out?—It would; but I am of opinion that the supply and demand would regulate each other, and that a second-class vessel would be introduced into the Indian trade which would afford a sufficient quantity of ship-room to take out any quantity of salt which might be wanted in India.

7160. Mr. *Spooner.*] Was not the year 1852 a year of very high freights?—It was.

7161. Was not the highest amount of export from this country in that year?—No; it was in the previous year.

7162. Mr. *Elliot.*] Can you state the cause of the falling off of the exportation in the last year?—In consequence of ships being attracted by higher freights to Australia.

7163. It would not pay to take ships up at a higher freight than you formerly took them up at?—There is greater risk, of course, of its not paying.

7164. At what rate of freight should you think the risk was so great as to prevent your sending out a large quantity of salt?—At 35 *s.* to 40 *s.*

7165. In the event of a war, therefore, it would be impossible for you to compete with the Indian manufacturers?—It would be more difficult to do so.

7166. Do not you think it would be so difficult as to render it very unlikely that the full quantity which might be required in India could always be sent?—There might be a temporary deficiency; but if the East India Company were to store 12 months' stock, as they do now in the case of their own salt, that difficulty would be removed.

7167. If the war continued during a second year, would not the same difficulty occur again?—I am not prepared to say what would be the effect of a war.

7168. *Chairman.*] Do you suppose that the high duty now levied upon salt in India interferes much with the consumption of British salt in that country?—I am of opinion that it does; and I believe that if the Government were to reduce it to one half its present amount, there would not be very much deficiency in the revenue.

7169. Do you wish to convey to the Committee any information as to the opinion of the Governor of Bengal, in 1847, on the effect of a reduction of duty?—I have in my hand a copy of a despatch signed by F. J. Halliday, the Secretary to the Bengal Government, and sent to Sir John Hobhouse, dated April 1847, in which he states: "Under these circumstances, the Deputy Governor would submit to the consideration of the Supreme Government the propriety of making another reduction in the duty, to the extent of four annas a maund. Of the great expediency of diminishing the duty upon this important necessary of life, and the vast benefit which would accrue to the people from the imposition of a more moderate tax than the present, it is not now his Honour's part to speak; these have been admitted on all hands; and the principle is established, that, so far as financial exigencies will allow, the duty ought to be gradually reduced,

W. Worthington, Esq.

23 June 1853.

until it shall come to bear a much smaller proportion than at present to the value of the article taxed. That the people in the interior still buy their salt at a price which presses hardly on their means, and that no small portion of the community obtain no salt at all, but are obliged to substitute for it adulterated and often deleterious articles, are, unfortunately, notorious facts; and for the remedy of these evils, as well as for the discouragement of smuggling and its numberless consequent mischiefs, the Government will not cease to exert itself as far as its circumstances may at any time permit. That reduction of duty must ultimately, and at no distant period, cause a largely increased consumption, cannot be doubted by any persons acquainted with the actual condition of the people; and it is indeed proved by the result of the last reduction, which, in the first complete year after it took place, has been followed by an increase of consumption so considerable, as nearly to bring up the revenue to the highest average of many years past; and since it has been shown that, taking into account the decrease of expense in the department, the Government has, on the whole, gained, rather than lost ground, in respect to salt revenue during the year in question, and the prospective diminutions of expense are such as to secure the Government against loss for some years yet to come, even on the supposition of a further reduction of duty, the Deputy Governor is most anxious that the opportunity may be taken to make that further reduction at once; so that the coming clearances, which, owing to the falling-off in imports now to be expected are certain to be larger than usual, may be encouraged to the utmost possible extent, and the present large, wasting, and expensive stocks taken off without delay." With regard to the reduction of duty increasing the demand, I can state what was the effect in this country. I have in my hand the following official statement from the Excise, of the quantity of salt charged with duty in England in the undermentioned periods, viz.:

AN ACCOUNT of the Quantities of SALT charged with DUTY in *England* in the undermentioned Periods.

YEARS.	Number of Bushels for Home Consumption.	YEARS.	Number of Bushels for Home Consumption.
	At 10 *s.*		At 15 *s.*
1800	1,878,013	1810	1,999,487
1801	1,822,988		
1802	1,863,398	1817	1,967,654
1803	1,996,259	1818	1,948,683
1804	2,065,728	1819	1,892,879
		1820	1,980,412
	At 10 *s.*	1821	1,983,157
	1,440,940		
1805	At 15 *s.*		At 15 *s.*
	510,663		1,609,512
		1822	At 2 *s.*
	At 15 *s.*		313,256
1806	1,910,454		
1807	1,912,500		At 2 *s.*
1808	1,906,704	1823	2,849,708
1809	1,965,161	1824	2,011,862

It begins with the year 1800; the duty continues at 10 *s.* per bushel, with a gradually increasing consumption, amounting in the last year of the 10 *s.* duty to 2,065,728 bushels. The duty was then raised to 15 *s.*, when it declined to 1,910,454, and never afterwards, during the next 17 years, amounted to the same quantity as in 1804, the last year of the 10 s. duty, though, during that period, the population must have doubled.

7170. Have you a copy of any petition which has been sent to the House of Commons to which you wish to draw the attention of the Committee?—I have.

7171. From whom is that petition?—It is a petition from the inhabitants of the town and neighbourhood of Northwich, in the county of Chester, which has been presented to the House, and has been referred to this Committee. It states, "That on an average of several years past, not less than 600,000 tons of salt have been annually made from brine and rock salt, in the salt districts of Cheshire, giving employment by land and water to at least 5,000 able-bodied men. That a constant supply of salt, of good quality, and at reasonable prices,

is

is of the utmost importance to the extensive population of British India, particularly the lower classes; but at present they are almost entirely dependent upon the article manufactured in that country, which is impure in quality, uncertain and insufficient in supply, and costly in price. That if the salt manufactured in England could be imported into India upon the same terms as other goods, a sufficient quantity could be sent from the salt districts of Cheshire to meet the wants of that country, pure in quality, certain and sufficient in supply, and low in price. That under no circumstances should any tax or duty be imposed on salt, but in proportion to its value, compared with other articles of commerce taxed by the East India Company. That the East India Company have imposed an import duty upon salt equal to 7 *l.* a ton; which, of itself, is not less than 20 times the value of the article; whereby the supply has become a monopoly in the hands of that Company. That the imposition of such duty is contrary to the commercial policy of this country, and unjust and oppressive towards the native population of India; and thereby the manufacturers of salt in Cheshire and elsewhere are shut out from the markets of that extensive country, or nearly so. That the opening of the trade would materially benefit such manufacturers, and others within such districts; and your petitioners believe, that the great saving in the cost of salt would lead to a much greater demand by the native population of India for the cotton and other goods of English manufacture, and thereby greatly benefit the whole commercial and trading interests of this country. Your petitioners therefore pray, that in any charter to be now granted to the East India Company, provision may be made, that English salt may be imported into all parts of British India upon the same terms and conditions as other goods and manufactures."

7172. Do you concur in those opinions?—I do, except in one, which I think requires to be qualified: "That the East India Company have imposed an import duty upon salt equal to 7 *l.* a ton, which of itself is not less than 20 times the value of the article, whereby the supply has become a monopoly in the hands of that Company." I do not see why the duty should have led to a monopoly as a natural consequence.

7173. Do you speak the opinions of an association which was formed to represent the interests of the producers of salt before this Committee?—I do.

7174. Sir *T. H. Maddock.*] If you were informed, and you knew it to be the fact, that salt as fine and as pure as the best salt you manufacture in Cheshire could be produced in India, at a price less than you can produce your salt in Cheshire for, should you think it necessary that the people of India should be supplied with their salt from England?—Certainly not.

7175. That being the case, how could you reasonably urge the prayer of that petition upon Parliament?—It is the first time I have heard that the salt which is generally consumed by the inhabitants of India is of a pure quality. I have met with many officers in the army who reside in my neighbourhood, who have told me that the salt presented to them in India was of a very impure quality. I inferred, that if officers got impure salt, the lower classes would not get it very good.

7176. Mr. *Hume.*] Can you produce a purer salt, and at a lower price, than can be manufactured in Bengal?—Yes; and as a proof of that, I refer to the increase in the quantity that has been sent.

7177. Mr. *Elliot.*] I understood you to say your salt realised 80 rupees, where the Company's realised 50?—Yes.

7178. You infer from that that your salt must be the better quality of the two?—Certainly. I was not prepared for the suggestion which has been just made to me, of their salt being superior to ours.

7179. *Chairman.*] Have you any other statement with respect to British or Indian salt to make to the Committee?—I would only wish to state that the salt trade in Cheshire is in a very depressed condition. There has been capital to the amount of 500,000 *l.* or 600,000 *l.* invested in it, which is at the present moment entirely unproductive. There is a capability of producing double the quantity of salt which is now required; and if an additional market could be found for it, we are in hopes that the present depressed state would be changed for that of a healthy and moderately lucrative one, and that the salt trade would no longer be the only exception to the general prosperity of the country.

7180. Is salt the only article of British production which is taxed in India?—

W. Worthington, Esq.

23 June 1853.

It is; and it is considered rather a hardship that the consumption of the article should be impeded by a duty upon it, when every other article of British manufacture is received in India duty free. I should beg leave to submit whether a trifling Customs duty on the importation of every article *ad valorem*, would not be a cheaper mode of raising a revenue than the present plan of taxing and protecting the collection of the article of salt.

7181. Mr. *Hume.*] Are the Committee to understand you to press upon them that the duty on salt should be reduced to the average duty which other articles imported into India pay?—Yes.

7182. You think that would give an outlet to the capital which is now unemployed in Cheshire?—I do.

7183. Sir *J. W. Hogg.*] Why do you say that there is a protective duty in favour of salt manufactured in India, when the duty on imported salt is exactly the amount which the Government charge for the home-manufactured salt, plus the cost price?—I referred to the expense which the Company incur in protecting the collection of the duty.

7184 Imported salt, from Cheshire, sells higher than salt manufactured in India?—It did at that period I have mentioned.

7185. As it sells higher in the market, being of a superior quality, and yet pays the same duty, in point of fact the Cheshire salt has already an unfair advantage in the Indian market?—Not an unfair one, if the whole of the advantage is derived from its superior quality.

7186. But it has an advantage on account of its superior quality, paying only the same duty?—Certainly.

7187. Sir *T. H. Maddock.*] That is, it pays less in proportion to its value than the native salt?—Of course; but you would tax the cost of the transit of the article, in addition to the value of it.

7188. Sir *J. W. Hogg.*] One of the reasons for which you urge the measures you propose upon the Committee, is a consideration for the vast number of people employed in the manufacture of salt in Cheshire?—Yes.

7189. Do not you think there is at least a countervailing reason on the other side, when you consider the vast number of natives employed in the manufacturing districts in India who would be thrown out of the means of obtaining their bread if the manufacture of salt were stopped?—That would be so, unless they could be more profitably employed in some other way.

7190. Do not you think, from what you have heard of India, that there is a much greater facility in this country for a man to transfer his occupation from one calling to another than exists in India?—Possibly there may be; but we have heard very lately of the cultivation of cotton and tea being introduced into India, which is entirely a new trade.

7191. Mr. *Hume.*] If that trade is not carried on in low, marshy grounds, but on high mountains, some hundreds of miles off, does not that somewhat weaken your argument?—Unless they could also be employed in the cultivation of the soil.

7192. Sir *J. W. Hogg.*] Have you heard also that the East India Company have imported people from America, to endeavour to teach the natives to grow cotton, and that they have imported largely natives from China to teach them how to grow the tea, and to pluck and manufacture the leaves?—I have; and I hope they will be successful.

7193. Mr. *Hume.*] The question put to you has been put in consequence of your saying that 5,000 individuals are now unemployed, and that you want employment for them; ought not the Government of India to take into consideration how far, in giving an unfair advantage to an imported produce, they might injure the inhabitants of India engaged in the production of salt there?—They might; but I do not admit that we want an unfair advantage.

7194. If the duty, *ad valorem*, is equal on both descriptions of salt, then it is not unfair?—If there were an *ad valorem* duty, the native salt would, in all probability, be free entirely.

7195. Do you mean by that to say that the Cheshire salt, if admitted at a moderate duty, would altogether supersede the use of Indian salt?—I do. If that *ad valorem* duty were levied upon all goods alike, it would be very trifling upon the article of salt imported into India.

James William Ballantine Dykes, Esq., called in; and further Examined.

7196. Mr. *Hume.*] I PUT into your hands a petition of the Madras Native Association, and other native inhabitants of the Presidency of Madras, presented to the House of Commons, and referred to this Committee. Referring to paragraph 7, is it correct to say that the ryotwar "system was introduced for the purpose of preventing the accumulation of landed property by the natives"?—No, it is not. The introduction of the ryotwar system was vehemently opposed in the first instance by Munro, and was in opposition to the express orders of Government in favour of a lease settlement. I believe that the system, in reality, was the natural result of the existing state of things when the country was ceded. The minute subdivision of property, which is made the subject of complaint, arises from the Hindoo law of inheritance; and the fact, that zemindarries were not affected by this fundamental rule of equal division amongst the heirs male, shows clearly that zemindarries were not considered under former governments as real property, but as held more or less at the will of the sovereign.

7197. Then this allegation, that it is owing to the Company's government, is not, in your opinion, correct?—Certainly not.

7198. It is further said, "That the great zemindar defies all authority, and will keep the ryots as poor as they have always been." Does that system, as far as you have seen it, keep the ryots poor, or is their situation improving?—I do not think that the ryots can so readily improve their circumstances under the zemindarry system as when paying direct to the Government.

7199. In paragraph 14, it is stated that the ryot must dispose of a certain portion of his produce there mentioned, in order to meet the assessment, in consequence of the deterioration in the value of grain. How far do you concur in the statement there made, with respect to the selling price?—As far as the statement made in the petition refers to the fall in prices, and as far as my experience goes, the statement as to the fall in prices is perfectly correct; but I think the next supposition, that the produce is still the same, does not tally with what is said respecting the fall in prices. There is a great increase in the population, and there is this fall in prices; therefore I believe the consumption will be greater; and as the extent of land now under cultivation, as measured by the land revenue, is still the same, and there is no importation of grain, I think it is a more natural supposition that the crops are now much more abundant, and that therefore the ryot does not suffer by the fall in prices to anything like the extent alleged.

7200. It being made up in the quantity?—Yes; the land was poor when we took possession of the country. Fifty years of peace and continued occupation has improved the condition of that land, and the ryot now gets a much larger return than he formerly did.

7201. Does not it, on the contrary, follow that, the crops having been improved by the improved cultivation, the quantity which the ryot obtains is greater, and therefore he is better off than he was before?—Undoubtedly; but the consequent cheapness of markets, generally, has not the same effect in India that it has in England.

7202. This allegation you consider not to be correct?—Not as to the fall in the prices pressing on the resources of the ryot to the extent alleged.

7203. In paragraph 18 it is stated, "That the tehsildar of every talook, such is the denomination given to his division, on the 12th day of July in every year, proceeds (in some places by himself, in others by his subordinates) to fix the quantity of land to be taken up collectively and individually for the year ensuing;" will you state how far your experience enables you to confirm that statement, or the contrary?—I believe, to a certain extent, the statement is perfectly true. I have already described the complicated system which has grown up under the name of the ryotwar system; and the checks now imposed, of which I then endeavoured to give a brief sketch, must always and do throw an undue amount of power into the hands of all revenue officials. The ryots are not compelled to take up such lands as the tehsildar is pleased to appoint, but they are compelled to retain lands which they do not want; and this power of coercion is highly prejudicial, not only to the interests of the ryots, but of the Government and the community at large.

J. W. B. Dykes, Esq.

23 June 1853.

7204. Can you point out how that abuse could be corrected?—By simplifying the system as it at present exists; which would also obviate another grievance that they allude to here. A complicated system not only enables the local authorities to coerce the ryots to a certain extent, but it retards their own operations; they cannot get the requisite arrangements made in the proper season; the result is, the delay to which the petitioners refer. The year is nearly closed before the final settlement is concluded.

7205. In your opinion, that complaint in the petition is well founded, but is capable of being remedied under that improved system which you have pointed out?—I think it is an exaggerated picture, but the present intricate ryotwar system does lead to such a result, and it could be thus obviated.

7206. In section 24, it is stated, "That the jummabundy having thus finally determined by the end of March the amount payable by such ryot, he is bound to liquidate it prior to the ensuing month of July, the period for the settlement of the next dittum." Will you explain how far that is a grievance felt by the ryots at the present time?—I do not think it holds good with reference to the whole of the cultivation; the fluctuating demand only affects about a quarter of the cultivation, and the practice is, for the remaining three-fourths of the revenue to be liquidated according to the regular course. The revenue is paid by instalments. The first instalment falls due in December; and the whole sum payable by each ryot should be collected according to fixed proportions between that time and the following July, the commencement of the revenue year. Three quarters, as I have said, are so liquidated, instalment by instalment, which gives those ryots who have capital ample time to study the markets; but the remaining quarter of the annual demand, as it is not finally fixed, often till much later on than March, has therefore to be realised without delay, and frequently to the great disadvantage of both parties.

7207. How is that to be remedied?—By simplifying the system, you would enable all the accounts to be concluded at the proper season; before the first instalment of the revenue falls due.

7208. That is a matter of regulation merely?—It is perfectly possible so to arrange the matter, that the final settlement should be come to before December.

7209. In paragraph 27 there is this allegation: "The cause of the heavy charges of management under the ryotwar system is its endless and varied details, requiring a multiplicity of revenue officers in the talooks to keep the accounts, and so on through every gradation of office, from the tehsildar to the Board of Revenue;" do you consider that a fair ground of complaint?—The charges also would, I believe, be reduced as regards the revenue by simplifying the system; but with regard to those charges, there is a matter which I think I should mention to the Committee. The police and the revenue administration of the country are in the same hands in Madras, and the division of the gross charge under those two heads is to a certain extent arbitrary. One-third, I believe, is debited to the "police," and two-thirds to the "revenue," the additional third having reference, doubtless, to the responsibility that an officer incurs in his revenue capacity; and it is scarce possible, therefore, to form a correct idea as to the real expense of either establishment. I am not prepared to state that simplifying the revenue system would diminish the total charges; but I will confidently assert that more time would thus be made available for police duties, for the good of the people generally; and that any district police force that could be organised in the present state of the country could not be effective, and would be infinitely more expensive.

7210. Is it your opinion, that leaving the police of the district in the hands of the revenue collector is a wise and proper course?—That is my opinion. For a time it was entrusted to another officer, but the state of the country became such that it formed the subject of a Parliamentary inquiry, I believe, in 1813. The present system is in accordance with the immemorial customs of India; and its re-establishment in 1816 was the result of that inquiry.

7211. Then the heavy charges which are here alluded to, as connected with the ryotwar system, are a compound of the expense of the police and of the land assessment?—Yes.

7212. Do you think any arrangement could be made for distinguishing the charges incident to the ryotwar system from those connected with the police?—As

—As the same officers perform both duties, it cannot be otherwise, I think, than an arbitrary calculation.

7213. It is stated that "every revenue officer knows that if this rule," that is, the rule laid down by Sir Thomas Munro to allow freedom of cultivation, "were observed, the Government would scarcely receive half the revenue it now does;" how far do you concur in that statement?—I think it is a very exaggerated view; but the coercive powers already described do lead to this unsound state. The experiment was tried in 1796; there was a fall of the revenue then of something under two lacs, which was less than 10 per cent. on the total revenue of the district in which it was tried. I do not believe, if freedom of cultivation were allowed, the fall now could possibly exceed 10 per cent., and it would probably be less than that, as the land generally is in a better state.

7214. Would the fall in the revenue be of any great importance to the cultivator?—Not in a financial point of view; but it would be of immense importance to the cultivator, as connected with a measure that secured to him freedom of cultivation, without which I believe you can have no sound revenue system.

7215. That is a portion of the system which you would recommend to be adopted?—I have already given evidence to that effect.

7216. In the following paragraph there is this allegation: "It may be said that, although the revenue was not improved under ryotwar, the circumstances of the ryots have." In your opinion, what is the present condition of the ryots, as compared with their condition when the ryotwar system was introduced by Sir Thomas Munro?—I have already given evidence as to what I believe to be the condition of the country at present, not that 20 years ago, which is referred to in the petition, and I have instanced in support of my opinion the fall in prices. I think it is quite possible for a great improvement to have taken place in the state of the ryots, without a corresponding increase being shown in the total amount of the revenue, and such an improvement, there is every reason to believe, has taken place as regards the present state of their lands. There must be a point after which it is more profitable to take up additional lands, instead of making more capital in the same confined extent; and, were the country more accessible, we should probably find that this point has been attained more generally than is now supposed. So many checks have been imposed, and so many alterations made, that it is scarcely fair to take the present results as a true index to what the results would have been had the system as originally proposed been adhered to, and had the country received the benefit of roads; but cheap food may be considered as one good result, even if we regard the interests of the ryots only, and an unmixed blessing as regards the community at large.

7217. Are you quite satisfied that, upon the whole, the improvement has been considerable, and with improved roads would have been much greater?—Yes.

7218. In paragraph 32 it is stated, "That though the situation of a zemindary ryot is considered by many as superior to most of those placed immediately under collectors and their native officers, it is still more miserable at this time than it was at the date of Mr. Russell's report; and as the zemindarships are hereditary, and cannot lapse to Government, except for failure in the payment of the peishcush, or permanent rent, your petitioners represent the imperative necessity for definite and effective regulations to restrain the zemindar from the continual practice of oppressive extortions." What is your opinion upon that subject?—Regulations have been passed to that effect; but I believe the best remedy will be to improve the tenure of the ryots on the Government lands. The zemindars are surrounded by lands held direct of the Government; and if the Government improve the condition of their own ryots, the zemindars will be compelled to follow their example, or the ryots will desert them.

7219. You mean to say that there is waste land both in the zemindaries and belonging to the Government; and that if the Government give better terms and more security, the zemindars will be obliged to do so too?—Exactly so; and this does not apply only to the waste. Freedom of the person is secured to all; and if gross oppression were attempted, the customary cultivation would also be thrown up.

7220. That is the remedy for that complaint?—The best remedy, I think. Regulations have been passed defining the rights of the zemindars and of the

J. W. B. Dykes, Esq.

23 June 1853.

ryots relatively, and those regulations would have been much more beneficial had not their effect been hindered by the interpretations which have been put upon those regulations by the local courts. Had there been a local legislation to set that matter to rights, I believe those regulations would have been more beneficial; but there has not been; and I believe the most effective measure will be to improve the condition of the ryots on the Government land.

7221. In paragraph 41, a complaint is made respecting small farms and licences. It is stated that the grievance consists in "the annual leasing out to individuals of certain privileges, such as the right of measuring grain and other articles." In your opinion, what is the justice of that complaint?—They mention here the right of measuring grain. That I cannot speak to; I never knew that right to exist. The right to the sweepings of the goldsmiths' workshops I have heard of, and the other rights, &c., may exist in different districts with which I am not much acquainted. I believe they should be abolished with the moturpha; but as to the Government right to the waste, that is perfectly legitimate.

7222. You think that in abolishing the moturpha, all these petty interferences with traders ought also to be abolished?—Yes.

7223. In paragraph 42, the salt monopoly is referred to: "The next grievance to which your petitioners would draw the attention of your Honourable House is the salt monopoly, a source of revenue introduced into this Presidency by the East India Company." Will you state how far that has operated as a grievance in the district in which you have been?—As far as I can form an opinion, I do not think the salt monopoly is the grievance that it is represented to be. According to the petitioners' own showing, 18 measures of salt, an able-bodied man's supply for the whole year, costs about 1 *s.* 4 *d.*, about a week's labour. A week's labour in England, I suppose, may be reckoned at 9 *s.* I believe a labouring man in England contributes that amount to the Goverment in the way of taxes in one way or another; and as there will be no taxes in India if the moturpha tax be abolished in Madras, I do not think that the labouring man in India can be considered as hardly treated, whilst that is all he contributes to the support of Government. A tax on a necessary of life, its retention is, of course, only justifiable till some better mode of raising that amount of revenue can be devised; and the above rate applies only to the coast. From such inquiries as I could make, the price is doubled where I was employed, at the distance, say of a hundred miles up country. A fortnight's labour is requisite there; and this holds good over India generally. A reduction of the monopoly rates on the coast would be of little use in this respect; would not help the bulk of the 150 millions. But improved roads and railways, in connexion with depots in the interior, for the sale of the Company's salt, would reduce the price of salt there to a great degree, and would be the greatest boon we could confer upon the inhabitants of India.

7224. Have you had any opportunity of knowing how far salt is smuggled in that district?—I have had no opportunity myself of knowing, but every person I have ever met with, who was qualified to give an opinion, has invariably been of opinion, that a reduction in the present rate would diminish smuggling; and that it would not only diminish smuggling, but from the increased consumption would probably tend to increase the Government revenue.

7225. Have those parties given you any means of judging of what amount of reduction would prevent smuggling?—No; and I cannot form any opinion upon that subject.

7226. In paragraph 46 it is stated, "Another serious evil of which your petitioners have to complain, is the increased and increasing consumption of spirituous liquors in this Presidency." Are you aware in what way the Government could interfere to prevent that evil?—Yes, I think more stringent rules might be introduced as to where liquors should be sold. At present there are such rules, but they are not adhered to with sufficient rigour; and the consequence is, that liquor is sold all over the country. If more stringent rules were put in force as to where only liquor should be sold, and there were police regulations to see that at those stations due order was maintained, and disorderly conduct on the part of the people who sold the liquor prevented, I believe a remedy to a great extent might be obtained; but it is a difficult

subject

subject which, I believe, is occupying attention at home now; and if solved here, the solution might be applied to India.

7227. Take the 50th paragraph: "That another office constituting useless expense to the Government is that of the Mahratta Dufter, or Native Revenue Establishment." Will you state how far you believe that complaint to be well founded?—The Native Establishment alluded to there, is under the authority of the Revenue Board, and assists in checking the accounts which are forwarded from each district. As far as I can judge, I think such an establishment requisite; but the use of Mahratta, to which reference is made, is, I believe, an unmitigated evil. In each of the districts in the Madras Presidency, at present, all revenue transactions are not written in English, the language of the ruling power, nor in the vernacular; they are written in Mahratta, a language which neither the people of the district nor the collector understand a word of. Every revenue transaction, whatever its nature, must be written in the Mahratta; such a system necessarily encourages fraud, and should be abolished.

7228. *Chairman.*] What would you substitute?—The language of the district. A few years ago, if a man complained about any revenue subject, and a decision was given, the decision that was given to the man was put in the Mahratta language, and he might have to go to the very people against whom he was complaining to have it translated for him. That has been altered; but all revenue transactions are still couched in Mahratta. I think they should be put in the vernacular of the district; and, if it were requisite, that they should be in one language at Madras. They might be translated there into the Mahratta, or any other language which might be deemed advisable.

7229. Mr. *Hume.*] In paragraph 51, it is stated, "Your petitioners now proceed to direct the attention of your Honourable House to the Maramut department, by which is intended the construction and preservation of reservoirs." Will you state what your opinion is as regards that as a ground of complaint?—As regards the disbursements under this head being unsystematically applied, I fully agree. The execution of public works by the tehsildars, or heads of police, is open to the greatest abuses; the works should be executed under the engineer who gives the plan and forms the estimate. But this subject has been most ably and thoroughly considered in the Report of the Madras Commissioners of Public Works. I have also heard general complaints made with reference to the want of attention paid to irrigation, but I think there are results attending irrigation now which have not received due consideration. The immediate result of the construction of any of those works is a great increase in the crops; and as there are no roads, the next step inevitably is a growth in the population. This increased produce cannot be turned into the legitimate channels of commerce, and so become a source of mercantile capital; it simply results in an increase of population, whilst all such outlay of Government money, to a certain extent, checks a similar outlay of private capital; therefore I think that at present irrigation is of secondary importance. The construction of roads is of much more importance; and the high returns on the present works of irrigation cannot be maintained under a sound revenue system. With competition from the similar outlay of private capital, it will be requisite to reduce the present rates on Government irrigation; and I further believe, that in estimating the value of this irrigation they have not made allowance for the value of the water; they have not considered what the Government might have obtained by letting out its water privileges to others; they have simply taken the cost of the works, and deducted that from the increased value given to the land by means of irrigation. The real value, I should however think, can only be found by ascertaining the excess of such results above what might have been obtained from private parties, who would have saved the Government the risk and expense of any works whatever.

7230. Your opinion is, that irrigation without roads, or the means of selling the produce, would only increase the quantity, and thereby lower the price without benefiting the country generally?—Exactly so.

7231. Mr. *Lowe.*] Are there persons ready to perform those works of irrigation?—Yes. Very large works we cannot expect private capital to perform, but there are other works which to my knowledge private capital would be ready to take up.

J. W. B. Dykes, Esq.

23 June 1853.

7232. What sort of works?—Dams across rivers; I may refer in my own district to the anicut on the Cauvery, at Nerrinjapet.

7233. Mr. *Hume.*] If roads were made, you think that there is private capital in many instances available for preparing works of irrigation, which would add very much to the produce of the country?—Yes; and would provide against famines, we may believe, with more certainty.

7234. Mr. *Lowe.*] Do you think that that is the case apart from the making of roads?—Without making roads there is private capital to be found, but I believe the making of roads is of paramount importance at present; and further, unless roads are made, there being this redundant population resulting from those works, that redundant population I believe to be exposed to great peril. Let the works be breached, and in the absence of roads, that population has no means of obtaining food from elsewhere, and the result must be starvation.

7235. Mr. *Hume.*] Unless roads, and the means of inland communication are combined with irrigation, you do not conceive that India would derive that amount of advantage which is expected from irrigation alone?—No.

7236. Mr. *Lowe.*] Are not many of those anicuts at the mouths of rivers where there is communication by sea?—Yes; and in that case some of the objections I have stated do not apply, as regards the coast.

7237. Mr. *Hume.*] In paragraph 70 it is stated that "the defective and superficial acquaintance of the vakeels themselves with the regulations, and their general inaptitude for the discharge of their duties, has long been the theme of complaint on the part of our servants under the Bengal Presidency;" what is your view upon the subject?—I believe that the state of the bar will always depend very greatly on the efficiency of the bench. The present system of considering all officers available, either for revenue or judicial duties, is utterly opposed to improvement in the administration of justice; and no man should ever be appointed to preside over a court of appeal who has not risen regularly in the judicial line. The training that an assistant receives in the office of the collector and magistrate, is of great advantage to him on entering the other branch of the service; and much experience in the practice of the courts might be given him, were collectors authorised to employ such assistants, when requisite, as Government advocates, to conduct either criminal trials or civil suits in which the Government may be concerned. It would not only be admirable training, but it would also greatly benefit the interests of society generally as regards criminal cases. The efforts to baffle justice increase in proportion to the magnitude of the crime; and anyone who has had any practical experience in Indian courts, will, I think, see at once the very great assistance that such Government prosecutors might render on such occasions in the cause of justice. I also think that the standard of the vakeels might be improved, by insisting that all the native judges should be appointed from their rank; that no man should be elevated to the uncovenanted bench who has not previously served as a vakeel.

7238. Do you think that a scheme of promotion by rotation, after practising in inferior stations, is desirable?—I would not have promotion made dependent upon length of service; I would leave it to the selection of the judge, but I would limit his selection to those who had practised as vakeels.

7239. From the bar you would select your judges?—The uncovenanted judges.

7240. You think that would remove much of the complaint which now arises?—It would tend to raise the class of vakeels in India.

7241. In paragraph 74 there is the allegation: "The tehsildars are able, in their magisterial capacity, to trump up false accusations, and to involve any number of persons in their charges." What is your experience on that subject?—I do not think it is done to any great extent. The large proportion which the acquittals bear to the convictions is, I think, chiefly the result of a practice among the natives, that when they bring any accusation they do not confine themselves to the immediate party, but they include all his relatives and every one whom they think will be able to give evidence against them; and those men are all summoned. There is no evidence against them, and therefore when the day of trial comes they are acquitted, and the number of acquittals, always great from the character of native evidence generally, is thus further swelled.

7242. By what means would you prevent that practice?—By greater strictness in issuing summonses.

7243. In the same paragraph it is stated, "Your petitioners pray, therefore, that this anomalous state of things may be rectified; that the police may be made a separate department, as it was before the Regulation of 1816." From what you have already said, you appear to differ from that?—I entirely differ from that. The results of such a system, as laid before the House of Commons in 1813, were by no means such as would justify its continuance then; and I can see no subsequent change, either in the Hindoo idiosyncrasy or the state of the country, that would justify such a course now.

7244. In paragraph 78 it is stated, that great inconveniences continually result "to the people from the impossibility of getting access to the public records and documents of the various offices, of which your petitioners will give two or three instances." How far have you found that complaint well founded?—I believe, to a great extent, that is true. I think if the rule were altered, and, instead of secrecy, publicity were adopted as the general rule in India, it would be not only for the interests of the people but for the interests of the Government. It is only recently that those in the service were permitted free access to the records; the fact being, that those records would only redound to the credit of the Government, so far as I have seen them.

7245. You believe, looking to the manner in which public business is conducted, that it would be beneficial to the Government itself, and the parties employed, to have more publicity in all their proceedings?—Undoubtedly; that would be the greatest spur to improvement.

7246. You think publicity would give a spur to the exertions of the servants, knowing that their acts would be made known?—Exactly so; and it would prevent the community at large coming to erroneous conclusions.

247. Has it come within your knowledge that erroneous conclusions have been come to, in consequence of that system of secrecy which has been observed in India?—Yes.

7248. In paragraph 106, it is suggested that, "The holders of official situations in India shall constitute the service, instead of an appointment by covenant, conveying a claim to be employed by the State, exclusively to all others." Have you any observations to make upon that suggestion?—Perhaps, as I belong to the service, any opinion I can give will carry but little weight. I think it would be a very dangerous experiment indeed. Under the present system, incompetency is occasionally found in persons having authority, but it must at present be experienced incompetency. Inexperienced incompetency, I believe, might occasion very serious disasters. Even if talent was a certainty under the proposed system, is there any certainty that the superior offices would always be held by men of experience: that political partisans would not be appointed, though utterly ignorant of India, to offices of great responsibility? Far away, hundreds of miles up country, is there not good grounds to fear the result in such cases? Surrounded by a Hindoo or turbulent Mussulman population, one rash act might shake the Indian empire to its centre. The view which I have taken is open to the charge of self-interest, but the petitioners refer to Ceylon; and I do think that the late rebellion, and the general results of the last few years there, fully bear out the evidence which I have felt it my duty to give on this important, yet somewhat personal subject. I would raise the intellectual character of the service as much as possible; I would elevate the standard, but I would still preserve it as a service.

7249. In paragraph 120, it is stated, "That your petitioners likewise pray for redress against another enactment of the Legislative Council, which vests in a single magistrate the powers formerly shared by two or more, to fine, imprison, and flagellate at his discretion." How far have you found that complaint well founded?—That refers to the town police of Madras alone, and has no reference to the rest of the Presidency. In the Presidency generally, the magistrate only possesses the power of corporal punishment in cases of theft.

7250. Having read that petition, have you any other observation to make which would tend to show the existence of any abuse in the administration of that district, and how it could be corrected?—I think the standard of attainments of the civil service might be raised very greatly in this way: I would propose that all appointments to the service in India, the civil service, engineers, and

J. W. B. Dykes, Esq.

23 June 1853.

artillery, and direct appointments to the army, should be formed into two classes, and that those two classes should be examined, the one with reference to studies calculated to make an effective civilian, and the other with regard to the studies suited to an engineer corps; and that those who pass the best examinations of one class should form the civil service of India, whilst those who do not pass so high an examination should receive direct appointments to the army. So as to the other class: those who pass the best examinations, supposing their attainments to be sufficient, should form the engineers and artillery, and the remainder of that class, if duly qualified, should similarly obtain direct appointments to the army. I think in that way you might ensure a good civil service, as well as a good standard for the engineers and the artillery.

7251. Mr. *Elliot.*] Is not that very nearly the system which exists at this moment, except as regards the civil service?—It is, except as regards the civil service. I am desirous of bringing what takes place with so much advantage in reference to the engineers and artillery to bear upon the civil service; but with this difference: it would not be fair to expect such a body of candidates to incur the expenses and risks of a Haileybury education, and I would therefore have them examined at a suitable age for entering the service at once. I entertain no doubt as to the propriety and importance of retaining the civil service as a distinct body; but while I believe the civil service should be maintained in India as a distinct service, it is requisite to raise the standard of attainments of that service as much as possible, and that I think might be accomplished by what I have now mentioned.

7252. Would not it be better, that those persons who are not qualified to pass the examinations which civilians are required to undergo, should lose their appointments altogether. Why should you transfer them to the military service? —I would not transfer them, as all would stand appointed to the army; and the army, I believe, would not suffer by receiving as direct cadets those who did not succeed in obtaining appointments for which talent is more requisite. Under the present system, when a man has received a valuable appointment, it appears always somewhat a hard thing to deprive him of it, and the per centage of those who lose this valuable preferment is consequently very small; but if, instead of specific appointments, you allowed the whole body to compete, and gave all who attained a certain degree of proficiency some appointment, allowing those who were most proficient to obtain the best appointments, I think you would be more certain of having an efficient service.

7253. Do you consider that the petition from Madras is drawn up by a native or by a European hand?—I should say certainly the petition is drawn up by a European hand; but I think undoubtedly there is much in the petition which is founded in fact, and which I believe could be easily remedied.

Francis William Prideaux, Esq., called in; and further Examined.

F. W. Prideaux, Esq.

7254. *Chairman.*] HAVE you a paper to put in on the subject of the salt revenue in India?—I have a statement, which I can put in, showing the salt revenue of Bengal from 1841-42 to 1851-52 inclusive. It is prepared in the Sudder Board of Revenue at Calcutta, to which I have added only the figures in the last year, from the statements at the India House.

[*The same was delivered in, and is as follows:*]

STATEMENT

STATEMENT showing the SALT REVENUE of *Bengal*, from 1841–42 to 1851–52, inclusive.

YEAR.	WHOLESALE.		RETAIL.		CUSTOMS.		EXCISE.		TOTAL.		Duty Levied at Bombay on Salt thence Imported into Calcutta.	TOTAL Salt Revenue Proceeds.	Charges.	Net Salt Revenue.	Duty as it Changed.
	Quantity.	Proceeds.	Quantity.	Proceeds.	Quantity.	Proceeds.	Quantity.	Proceeds.	Quantity.	Proceeds.					
	Mds.	*Co's. Rs.*	*Mds.*	*Co's. Rs.*	*Mds.*	*Co's. Rs.*	*Mds.*	*Co's. Rs.*	*Mds.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Co's. Rs.*	*Rs. p' Md.*
1841–42	39,59,336	1,68,72,960	8,26,967	23,12,134	6,12,691	18,45,119	- -	- -	53,98,994	2,10,30,213	1,46,126	2,11,76,339	55,73,657	1,56,02,682	3/4
1842–43	38,70,635	1,63,86,740	8,36,798	22,50,322	8,92,740	26,51,539	- -	- -	56,00,173	2,12,88,601	2,49,866	2,15,38,467	52,31,371	1,63,07,096	,,
1843–44	39,07,624	1,63,05,622	8,29,032	21,98,207	9,67,013	28,80,355	- -	- -	57,03,669	2,13,84,184	2,62,436	2,16,46,620	58,69,299	1,57,77,321	,,
1844–45	41,50,346	1,66,28,988	8,64,390	22,20,213	9,70,595	27,14,888	- -	- -	59,85,331	2,15,64,089	3,11,473	2,18,75,562	55,98,792	1,62,76,770	3/-
1845–46	33,99,275	1,30,48,886	9,15,221	22,84,661	15,81,986	44,31,057	- -	- -	58,96,482	1,97,64,604	3,14,900	2,00,79,504	49,20,515	1,51,58,989	,,
1846–47	37,11,446	1,40,25,323	9,95,712	24,26,823	14,66,744	40,03,181	- -	- -	61,73,902	2,04,55,327	3,60,543	2,08,15,870	42,66,983	1,65,48,887	,,
1847–48	39,88,541	1,38,49,068	9,18,846	20,15,283	16,15,084	42,07,269	- -	- -	65,22,471	2,00,71,620	2,34,213	2,03,05,833	35,94,141	1,67,11,692	2/12
1848–49	33,16,637	1,14,00,320	9,26,018	20,18,500	16,10,256	41,00,361	16,450	45,237	58,69,361	1,75,64,418	2,92,864	1,78,57,282	33,63,000	1,44,94,282	,,
1849–50	33,83,833	1,08,31,987	10,87,623	25,73,882	21,03,219	48,88,264	23,630	59,075	65,98,305	1,83,53,208	3,69,777	1,87,22,985	32,69,116	1,54,53,869	2/8
1850–51	28,25,100	91,48,205	8,50,140	17,21,744	26,01,033	61,39,113	35,000	87,500	63,11,273	1,70,91,562	3,63,469	1,74,55,031	33,38,160 (Estimated.)	1,41,16,871	,,
1851–52	22,39,952	72,48,158	8,77,397	18,25,724	29,26,865	70,37,542	18,600	46,500	60,62,814	1,61,57,924	2,79,622	1,64,37,546	,,	,,	,,

N. B.—By Act XIV. of 1836, the duty on imported salt was fixed at *Co.'s Rs.* 3. 4 per maund of 80 tolas to the seer from the 1st June 1836. On the 11th November 1844 it was reduced to *Rs.* 3 per maund; on the 1st April 1847 to *Rs.* 2. 12 per maund; and on the 1st April 1849 to *Rs.* 2. 8 per maund, with an assurance that no further change would be made in the duty before he 1st April 1854.

Lunæ, 27° *die Junii*, 1853.

MEMBERS PRESENT.

Mr. Baring.	Sir R. H. Inglis.
Sir T. H. Maddock.	Mr. Hume.
Sir Charles Wood.	Sir J. W. Hogg.
Mr. Hardinge.	Sir George Grey
Mr. Ellice.	Mr. Lowe.
Mr. Fitzgerald.	Mr. Mangles.

THOMAS BARING, Esq., IN THE CHAIR.

Francis William Prideaux, Esq., called in; and further Examined.

F. W. Prideaux, Esq.

27 June 1853.

7255. *Chairman.*] AT the last meeting of the Committee you put in a statement of the salt revenue of Bengal from the year 1841, arranged under the different heads which constitute the aggregate revenue; will you explain the manner in which the revenue is realised under each head? I observe the first column is headed "Wholesale Sales;" how are the prices of salt which is sold by wholesale regulated?—The first column contains the salt sold by wholesale for the interior supply of the Bengal provinces, after it has left the salt districts. The prices are regulated by a calculation of the cost price, that is, what it has actually cost the Government, adding to that a sum equivalent to the import duty.

7256. The price is regulated, is not it, by the average cost of a certain number of years?—By the average cost of a certain number of years, adding to it the duty.

7257. How many years?—I think it is the average of three years.

7258. The wholesale price is the average cost of production of the three years preceding the sale, with the addition now of 2½ rupees per maund as the duty?—Yes, and at that price salt is delivered to any person applying at the Government warehouses, in quantities of not less than 50 maunds.

7259. Sir *T. H. Maddock.*] By the Government warehouses, you mean the golahs at Sulkea?—Yes, at Sulkea, and in the agencies.

7260. *Chairman.*] Do you believe that the cost price of salt is calculated by the Bengal Government on such principles as to give an undue advantage to home-made over imported salt?—I believe hitherto the price has been calculated in such a way as to give an undue advantage to imported salt. Practically, an undue protective duty has been levied in favour of the imported salt; the advantage is in favour of the importers, and not in favour of the native salt. The Committee will understand that the charges affecting the salt revenue may be divided into charges of manufacture, charges of collection, and charges of prevention. With regard to some of those, there can be no doubt as to how they should be classed. Round the salt districts there is a sort of *cordon* of preventive officers, in order to prevent the illicit transport of salt from the salt-producing districts into the interior of Bengal. That, of course, is clearly a charge of prevention. Then, again, the price paid to the molunghees, the salt-makers, for the salt they produce, is, of course, clearly a charge of manufacture. But many of the other charges are rather difficult to distribute under their different heads, and at first only those which were distinctly charges of prevention were charged against the revenue, leaving almost all the others to be charged wholly against the salt. For example, the duty of the salt agent is to make advances to the salt-makers, and to receive salt from them equivalent to the value of those advances; but it is equally his duty to prevent the illicit manufacture of salt within his district. If the manufacture were prohibited, you must have an establishment of some sort for the purpose of prevention within the salt-producing districts. That portion of the charge which is really a preventive charge has hitherto been added to the cost price of the salt, as have several other charges of the same description, so that the salt has been sold by the Government at a price beyond its fair cost of manufacture; consequently, the imported salt has had to compete with

with an article which has been fictitiously raised in price, of course to the advantage of the imported salt.

F. W. Prideaux, Esq.

27 June 1853.

7261. Will you state to the Committee what are the charges which you think fairly applicable to the production of native salt?—I think it is as well that I should read to the Committee a letter which was received last year from the present Governor-general. The large increase of foreign salt imported into Bengal attracted the attention of the Revenue Board, and they thought it was very desirable, for the protection of the native manufacturers, that those charges should be more closely sifted, although to the Government it is utterly indifferent whether the revenue is raised on the imported salt or on the home-made salt. The following communication was thereupon made to the Court of Directors, under date of the 17th of September 1852: "According to the Resolution of the Select Committee of the House of Commons in 1836, and to the instructions of your Honourable Court consequent thereupon, the Government is required to sell agency salt manufactured on its account, at a wholesale price at least equal to the 'cost price,' added to the fixed duty. The object of this Resolution was to place imported, and especially English salt, on a footing of equality with Bengal salt. The Board of Revenue in a letter, No. 685, dated the 29th June last, herewith forwarded, now show that the principle on which this 'cost price' has been calculated is to a great extent erroneous; that many items are included which are not really charges of manufacture, but charges of collecting and protecting the revenue, and that hence foreign salt, instead of being on a footing of equality with Bengal salt, is much more highly favoured, and is consequently in a fair way of driving Bengal salt out of the market altogether. Thus in 1842-43 the sales of Bengal salt amounted to 3,870,625 maunds, while the imports of foreign salt were only 892,740 maunds, but in 1851-52 the former had fallen to 2,258,552, and the latter had risen to 2,926,866 maunds. During this interval the manufacture has been stopped in some agencies, and contracted in others; large numbers of people have been thrown out of employment, and one of the few remaining sources of domestic industry has been most seriously impaired. The Board's argument is founded on an assumption, the correctness of which, I believe, will bear the most careful scrutiny, namely, that since the Government was prohibited by the Resolution of the Committee, either, on the one hand, from deriving a profit on the manufacture of salt over and above the fixed duty, or, on the other, from destroying competition by a temporary sacrifice of a portion of the fixed duty, it has ceased to have any interest whatever in the manufacture of salt, except as a means of realising the fixed duty, and that the competition instead of being between the importer and the Government, as it was before the Resolution of the Committee was acted on, is now between the foreign manufacturer and the Bengal manufacturer, between the importer and the dealer, who in the absence of a direct Government agency would bring the salt to market at a profit to himself, and at much less cost to the consumer. The Board then show that the Bengal manufacturer, besides being encumbered by the unavoidable extravagance of a Government system of manufacture, and the equally unavoidable extortion of the subordinate agents employed in carrying it out, is also charged with a considerable outlay, which, though incurred in connexion with, and apparently on account of the manufacturer, is in reality expended by the Government, as the cheapest and most convenient mode of realising its revenue, and protecting it from the operations of the smuggler. To take, for instance, the salary of the salt agent: the principal duties of this officer are, to make advances to the molunghees; to prevent any one from making salt, except those to whom advances are made; to prevent those to whom advances are made from disposing of their salt to any one but the Government; to receive, convey, store, and guard the salt, which from the very moment of its production becomes worth seven or eight times its natural value; and to see that none is delivered except on the production of proper documents. He has also to prevent smuggling generally within his agency, and to superintend and control a large body of ill-paid native functionaries, whose authorised salaries are believed to bear but a small proportion to their actual receipts. Now, if the manufacture were to be undertaken by a large private joint-stock company (the most unfavourable supposition for the Board's argument) under an excise system, such a company would employ one or more agents, whose simple duty would be to make advances to the molunghees, to receive the salt at its natural value, store it in golahs in convenient places on the river banks,

F. W. Prideaux, Esq.

27 June 1853.

and either bring it to market or sell it to dealers on the spot. These agents would be gomastas, such as are now employed by Calcutta merchants to purchase sugar and other country produce of far greater intrinsic value than salt; and their services would be well remunerated by salaries of 25 or 30 rupees a month; and supposing 10 such agents to be employed in the field now occupied by one Government agent, their aggregate salaries would only be 10 per cent. of what the Government now pays to a single European agent, while nearly the whole expense of Sudder and Mofussil establishments would be saved to the manufacturer. But even under these circumstances, the Government must still maintain an expensive European officer, and a large body of excisemen, to see that no salt is manufactured but by those to whom advances are made by the licensed company; that none is disposed of except to the licensed company; that the licensed company themselves do not dispose of the salt without paying duty on it; and that it is not embezzled by their agents, or pilfered from their storehouses. In short, the interests of the Government in the correct delivery and safe custody of all salt manufactured being from six to seven times as great as that of the dealer, the burden of protecting it must inevitably fall on the former; and hence it must be concluded that a very large proportion of what is now apparently a manufacturing charge, is in reality a revenue charge, which would have to be incurred under any system of management, and ought not, therefore, to be charged upon the salt, but defrayed from the proceeds of the duty. The Board have entered into a detailed examination of the several items of charge, and have given their opinion whether the whole or any proportion of each item should be debited to revenue, or allowed to remain, as at present, a charge upon the manufacture, and an element of the 'cost price,' which, superadded to the fixed duty, is the price at which the Government must sell its salt to the public. The result of the changes which they propose would be to reduce the price of Bengal salt by about 15 rupees, and Cuttack salt by about 10 rupees per 100 maunds, and so diminish the annual gross receipts of the Salt Department by about 2,82,027 rupees. This amount, they truly observe, is virtually a tax on home-made salt for the protection of foreign salt, and if the Government is not prepared to sacrifice it, it should be made good by a general increase in the duty on all kinds. I have recorded my views on this subject more fully in a separate minute, and now desire to recommend it to the immediate attention of your Honourable Court, it being desirable that, if possible, a reply should be received in India before the next annual adjustment of the 'cost price,' which will take place at the close of the current official year, and have effect from the 1st May next. The duty of 2 rupees 8 annas a maund is fixed, as your Honourable Court are aware, for five years, ending with the 30th April 1854." This is the reply to that letter, under date of the 16th February 1853: "We now reply to your letter, dated the 17th September last, with which you refer for our instructions a letter, dated the 29th June 1852, addressed to you by the Board of Revenue, on the subject of the mode in which the 'cost price,' at which, in addition to the fixed duty, the agency salt is issued from the Government golahs, has hitherto been computed. The Select Committee of the House of Commons, which sat in the year 1836, recommended that Government should keep their golahs at all times open for the sale of salt at the cost price, the purchaser to pay in addition a fixed duty on removing the salt from the golahs; and with regard to salt manufactured in any other country than Bengal, that such salt should pay the same duty as that sold by the East India Company, and no other duty or charge whatsoever, except a fair and reasonable rent on such salt as may have been bonded. It appears, therefore, to have been clearly the intention of the Select Committee that the Bengal manufacturer and the importer of foreign salt should be placed on a perfectly fair and equal footing, and that the competition between the two descriptions of salt should be altogether free and unrestricted. The Board of Revenue contend that in the present mode of computing the 'cost price' of Bengal salt this principle is not fairly carried out, many items of charge being included in the 'cost price,' which are in no respect charges of manufacture, but are strictly charges incurred for securing and protecting the revenue, and, as such, should be debited, not to the manufacture alone of Bengal salt, but to the salt revenue generally. This mode of computation, by enhancing the price at which Bengal salt is issued to the public, necessarily places the home manufacturer at a disadvantage as regards the foreign importer, and does in fact subject the native

produce

produce to burdens from which the foreign article is entirely free. The Board observe that the Government, as a mere question of revenue, has no interest whatever in maintaining the home manufacture, the same duty being payable on all salt brought into consumption, whether imported from abroad or produced in Bengal. 'It is bound, however,' the Board proceed, 'to take care that the industry of its native subjects is not subjected to any burdens which are not equally borne by the foreign importer, and no fear of misrepresentation or of clamour unfounded in reason is likely to induce it to swerve from this object when the means of attaining it are satisfactorily made out.' The Board consider that the correct principle which ought to be adopted in calculating the prime cost of home-made salt is 'to add to the price actually paid to the molunghees so much of the expense incurred by Government in bringing it to market as would be incurred by private individuals, or a joint-stock company, for the same purpose, on the supposition that the salt were manufactured under an excise system, and subject to the restrictions inseparable from that mode of management, the operations of Government being confined to the collection of the fixed duty, and the prevention of illicit dealings.' All other charges, under whatever name they may be brought to account, the Board hold to be charges incurred for the security and protection of the salt revenue under its present form of administration, and therefore forming no part of the 'cost price' of the salt, as contemplated in the Resolution of the Select Committee of the House of Commons. We entirely concur in the correctness of the principle laid down by the Board of Revenue, and admitted by your Government, and we authorise you to adopt it in the next annual adjustment of the sale prices of Bengal salt, which will take effect from the 1st May next. It is, however, our desire that the analysis of the charges now classed as charges of manufacture given in the communication from the Board of Revenue should in the first instance be carefully revised. We forbear entering on that investigation in detail, and we shall only express our confident expectation, that in distributing those charges either as attaching to the manufacture, or to the administration of the revenue, you will be enabled to satisfy the just claims of the native producers, without infringing on the spirit of the recommendation of the Select Committee, or giving any reasonable ground for cavil on the part of the importers of salt, either from this country or elsewhere. It is represented that the readjustment of these charges will probably reduce the cost of the salt of the Bengal agencies by about 15 rupees, and of that of the Cuttack agencies by about 10 rupees per 100 maunds, and that its effect will be to throw on the salt revenue a charge of about 2,82,027 rupees. The question is not, however, one of revenue, but of justice to the people of the salt-producing districts; and financial considerations cannot be permitted to outweigh the claims of justice. All that we require is that the charges included in the above estimated sum of 2,82,027 rupees shall be clearly shown to belong to the cost of the excise and preventive establishments which are required for the security of the revenue, whether derived from the excise duty levied on home-made salt, or from the customs duty on salt imported by sea. We think that it will be advisable to call for a report from the comptroller of the salt chowkies in Bengal on the points referred to in the letter from the Board of Revenue of 29th June 1852, and that his opinion upon the items proposed to be transferred from the charges of manufacture should be obtained before you determine what the fixed prices of agency salt are to be. We may observe, however, that the present duty of 2 rupees 8 annas per maund is fixed only till the 30th April 1854, at which date it will be open to revision, and that, if then deemed advisable, an addition of one anna per maund to the duty would more than cover the anticipated loss of revenue."

7262. What do you consider to be the charges which are justly to be included in the cost of production in Bengal?—Every charge which would have to be incurred by any other manufacturer than the Government.

7263. Everything, in fact, except the cost of the preventive system?—Everything except the cost of the preventive system, and some charges as regards the collection of the revenue, which would be required to be incurred in case the revenue were, as it possibly might be, altogether derived from import duties.

7264. If the revenue were derived altogether from import duties, and there were no excise duty in the country, the only cost would be the cost of the receipt of customs?—There must be a large preventive establishment all round the

F. W. Prideaux, Esq.

27 June 1853.

Bay of Bengal in the salt-producing districts, to prevent its being illicitly made and smuggled into the interior. In those districts a man would have only to take a pipkin and a little brine, and make salt for himself.

7265. Will you explain the difference which is mentioned in the papers you have read, of 15 rupees per maund upon the produce of Bengal, and 10 rupees upon other produce?—I have not the details in my recollection. That is the result of the analysis made by the Board of Revenue; their report can be produced, if the Committee wish to have it.

7266. The second column in the table you have put in exhibits the amount of retail sales; where do those retail sales take place, and how are they regulated?—The retail sales take place within the salt-producing districts. It was found impossible to realise the full amount of revenue within the salt-producing districts, from the great facility of smuggling; every man might so readily procure sufficient salt for his own family, that in order to obtain some revenue, and partly to prevent the people being tempted by the high rate of duty to break the law, retail shops are established at which salt is sold in small quantities at a very reduced price; the price varies according to local circumstances, but it is always considerably within the duty.

7267. Though that is an advantage to the consumer, it is to the prejudice of the importer of British salt, is not it?—It is only within particular districts; the salt cannot pass out of those districts; it is only for the consumption of the districts, in which experience has shown it to be impracticable to raise the full amount of the revenue. To those districts the imported salt would never reach. It does not interfere in the slightest degree with the consumption of the interior of Bengal; it is merely in the salt-producing districts round the head of the bay, and it is always distinguished in the returns.

7268. It would appear that that reduced price upon those retail sales must interfere with the import trade, unless the price of other descriptions were so high as to give an additional stimulus to the production of the contraband production in those places; is that the case?—No doubt it would be so; but when it was attempted to raise the whole duty, experience showed that it was practically impossible. It was very much like attempting to make a man pay a heavy tax on the consumption of water, when the Thames flowed by his door.

7269. So that it would operate equally against imported salt and salt of Government manufacture?—Yes.

7270. Mr. *Mangles.*] They are obliged to sell salt cheaply in the manufacturing districts, in order to get any revenue from salt?—Yes.

7271. *Chairman.*] The third head is that of "Customs." Does the amount given as "proceeds" show the whole of the customs duty levied upon imported salt?—The amount given in the statement as "proceeds" shows the whole of the import duty levied at Calcutta. But the Committee will observe a subsequent column, in which are brought to account the excise duties levied at Bombay on salt exported from Bombay to Calcutta, for which credit is given at Calcutta, and which of course forms a part of the tax on the consumption of Bengal.

7272. Sir *T. H. Maddock.*] Is the whole of that 3,63,469 rupees to be added to the proceeds of 61,39,113 rupees for the year 1850-51?—The whole of it.

7273. *Chairman.*] What is the nature of the tax on salt levied under the head of "Excise"?—The tax levied on salt in the nature of excise, is only from a single establishment, situated at Narrainpore. A company was formed 15 or 16 years ago, with the intention of making salt better and cheaper, by a new method. I think the plan was to have a succession of shallow tanks, so that the brine might be concentrated by solar evaporation. A considerable quantity of fuel, it was supposed, would be saved by using brine in that concentrated state. When it was first established, they supplied their salt to the Government on the same terms as other salt manufacturers; but it was found about five or six years ago that the Government could get salt at a cheaper rate than the rate at which they could supply it, and, as a particular favour, for so it may be called, they were allowed to continue the manufacture, on the payment of an excise duty of the same amount as is paid by importers. The reason for the concession was, that they had already invested a large capital in those works, and the Government having refused any longer to receive their salt, except at an unremunerative price, the whole of their capital would otherwise have been lost.

7274. There

7274. There is a decrease in the return from those works; is it probable that that decrease will continue?—Those works are entirely private; we know nothing about them but the fact of so much being allowed to pass out, duty being paid upon it; the probability is, I think, that it is the introduction of English salt which has caused that decrease.

7275. Does the statement under the head of "Total quantity," constitute, in your opinion, the whole consumption of salt in the Bengal provinces?—It constitutes the whole consumption of salt in the Bengal provinces, with the exception of any which may be made illicitly, or smuggled in; and we have no reason to believe that, with the present organisation of the preventive establishment, any large amount of smuggling goes on.

7276. You consider that there is not an increasing quantity of smuggling?—Certainly not; the latest reports are conclusive upon that point.

7277. Then the returns do not appear to show any great increase in the consumption in Bengal?—If you refer to the beginning of the table, the figures do appear to show a considerable increase. In 1841-42 the total consumption was 5,398,994 maunds.

7278. I see the return of the total quantity in 1847-48 is larger than the last return of the total quantity, and, in point of fact, since that period there has been, taking the average, little if any increase. Can you explain that in any way?—An explanation was called for from the Bengal Government, and they stated that they thought a very considerable quantity had been purchased shortly after the reduction of the duty, in 1848-49, more than was required for the wants of the market, and that was not completely cleared off. They do not attribute it to any increase of smuggling. I may here read one paragraph in a letter, with reference to the importation of English salt. This is a letter from the Board of Revenue to the Government of Bengal, dated the 29th of June 1852: "Besides the reaction consequent upon the extensive clearances of 1849-50, the Board think that this further diminution of quantity may partly be attributed to the increase in the importation of Liverpool pungah, which is of so fine a quality that it is usual to mix it with earth and other impurities in order to adapt it to the taste of the consumers, who have been habituated for ages to the use of a substance of very different appearance, and are strongly prejudiced against the undisguised foreign article. The contrast between the pure snow-white salt imported from the United Kingdom and the muddy-coloured article sold on account of Government in Bengal and Cuttack, has only to be observed to render it as obvious as it is notorious that the former must be largely qualified before it is reduced to the standard of the latter; that is to say, the standard of consumption among the natives of the Lower Provinces. Supposing that only five per cent. of impurities is mixed with Liverpool pungah, in order to fit it for the market, this upon an importation of 1,600,000 maunds, would of itself amount to 80,000 maunds, upon which no duty is taken. Upon indigenous salt the duty is taken in its impure state, but upon the salt of Europe the duty is taken upon the pure article, and thus the impurities which in one case are taxed, in the other case escape taxation altogether. It may also be observed, that purchasers of salt from on board ship usually get better weighment than those who resort to the Government golahs, where the salt is weighed with scrupulous accuracy." That would account for 80,000 maunds of reduction by English salt taking the place of Indian salt.

7279. Would not the native taste which is there spoken of for adulterated salt, arise from the pure salt bearing a higher price, and consequently only the adulterated salt falling within their means of consumption?—It is hardly to be called adulterated salt; the salt is not completely cleaned from the mud. The adulteration of salt takes place after it leaves the Company's premises; it is tolerably pure when it leaves them.

7280. Will you explain of what items the column of "Charges" in that statement is composed?—Referring to the column of "Charges," the main portion of it consists of the cost price of the salt, together with all such charges as under the system hitherto have been regarded as charges of manufacture, many of them being charges which, under the interpretation recently put upon the cost price, ought not to have been included.

7281. Do those charges comprise all which, in your opinion, can be fairly debited to the cost of manufacture, as distinguished from the cost of preventive establishments, or do they include the cost of preventive establishments?—Not

F. W. Prideaux, Esq.

27 June 1853.

the cost of preventive establishments; it is intended to include only the cost of manufacture, but I believe many charges are included which do not properly belong to the manufacture.

7282. Under what authority do the East India Company, having ceased in 1834 to be a commercial body, continue to carry on a trade in salt?—The question of the salt revenue was fully inquired into by the Committees which preceded the passing of the Act in 1833, and no recommendation was made by them that the manufacture of salt should be discontinued; it was always treated, not as an affair of commerce, but as an affair of Government; and in the accounts preceding the termination of their commercial character, it was always treated as a portion of the territorial revenues, and not of the commercial profits.

7283. It was then treated in a similar way to the trade in opium?—Precisely the same.

7284. It has been stated in evidence that the East India Company sustain a loss by the manufacture of salt in Bengal, that is, that if all the salt consumed were imported on payment of a customs duty, the salt revenue would be greater than it now is; is that your opinion?—I have seen the same statement made in print. I believe the way it is arrived at is, by including in the sales of salt the whole of the retail sales, on which, I have already explained, the full amount of the revenue is not now raised, and experience has shown it is impossible that it should be. I believe upon a statement of the wholesale sales of salt for the interior of Bengal, which is that only which can be fairly taken into account, no such inference could be drawn. On that not only an amount equivalent to the import duty, but even more than the import duty, is now raised, in consequence of those charges to which I have before alluded being taken into account in calculating the cost price, which I believe ought to be excluded from it.

7285. Is it your opinion that if any reduction of the duty were to take place the present revenue could be maintained; do you suppose that any reduction of duty would increase very much the consumption?—My impression is, that no reduction of the duty would very much increase the consumption. I do not know how far the circumstances of India may differ from those of England, but I remember before the Committee of the House of Commons, which sat in 1836, tables were produced showing the action of the salt tax in this country; I think the first duty was 5*s.* a bushel, it was then raised to 15*s.*, and then reduced again to 2*s.*, without affecting, except in the very slightest degree, the consumption of salt. I think the difference between 5*s.* and 15*s.* a bushel made no difference in the consumption whatever.

7286. Are you acquainted with the system of salt revenue at Madras and Bombay?—Yes.

7287. Is it the same as in Bengal?—It is totally different; at Madras it is a strict monopoly; the salt is there purchased from the maker; the Government give about 10 rupees the 100 maunds for this salt, which is entirely produced by solar evaporation, and it is sold by the Government to the dealers at the rate of one rupee a maund; that includes both the duty and the price.

7288. Mr. *Hume.*] Nobody is allowed to buy salt from the manufacturer but the Company?—The Company buy the whole of it.

7289. *Chairman.*] What is the system in Bombay?—In Bombay there is an excise and an import duty; the excise duty is 12 annas a maund, and the same duty is payable on importation; the Government do not manufacture it themselves.

7290. Do you think it would be possible to raise the same amount of revenue in Bengal and Madras if the Government entirely abandoned the manufacture themselves, and derived their revenue partly from excise, and partly from a customs duty?—I should be very much disposed to doubt it; I think the opinion of those best qualified to judge has always been against it; they have thought that it would be impossible from the nature of the salt-producing districts in Bengal.

7291. Sir *C. Wood.*] Can you state what the difference is between the salt-producing districts in Bombay and Madras and those in Bengal?—In Bombay the salt is made in pans from solar evaporation, and it is made in much the same way in Madras; in Bengal it is made by boiling the brine in earthen pots; and over a large district, where the saline earth and brine can be always obtained, I believe, without an army of preventive officers, it would be almost impossible to prevent the illicit manufacture of salt.

7292. Why could not an excise duty be levied in Madras as it is in Bombay?—I can hardly say; in Bombay and Madras the salt is made entirely by solar evaporation; in Bengal it is produced by boiling in small pots; I do not think there would be any difficulty if you were to concentrate the manufacture, and only allow it to go on on a large scale, and prohibit it elsewhere; but in that case you would require a large number of officers to prevent its being carried on elsewhere.

7293. *Chairman.*] How is the revenue derived from the rock salt in the North-western Provinces?—A duty of two rupees a maund is paid on its being taken from the mines; and on the salt from the salt lakes to the westward, which supplies a great portion of the North-western Provinces, a duty on passing the North-western customs line of two rupees a maund is levied, and on passing Allahabad eight annas more, which makes the duty equivalent to that levied in Bengal, where the two descriptions of salt meet.

7294. Sir *C. Wood.*] Is not the duty on the salt produced from the salt lake entirely a customs duty?—Entirely a customs duty.

7295. Mr. *Hume.*] It was stated in one of the papers you read, that the Government ought not to be manufacturers, except that they owed a duty to the population now employed; is there any report showing what would be the effect on the molunghees and others by whom the Bengal salt is manufactured if the Government were to cease manufacturing?—I am not aware that there is anything to be called a report. Constantly, when the manufacture has been discontinued in particular districts, there have been the strongest representations from the molunghees to the Government, praying them to re-establish the manufacture, and complaining of the injury which they suffered from the withdrawal of it.

7296. Has there been any inquiry, to your knowledge, how far, if the manufacture of salt were discontinued, they could turn their labour to any other purpose?—I apprehend, from what I have read, most of the salt manufacturers are also cultivators of land, and that the profit which they derive from the salt manufacture assists them to pay their rent to the zemindars, so that the supercession of the native salt by imported salt might indirectly affect the security of the land revenue.

7297. You do not know to what extent their labour is divided between agriculture and the manufacture of salt?—I do not.

7298. Sir *J. W. Hogg.*] With reference to the districts in which the molunghees labour, would not the people be unoccupied during the periods of the year when they are now employed in the manufacture of salt?—I apprehend they would.

7299. Sir *T. H. Maddock.*] You heard the questions which were put to Mr. Aylwin on Thursday last; you are aware that Mr. Aylwin made objection to the accuracy of my quotations from those statements which you have put in, and stated that his paper, which was derived from reports by Mr. Wilkinson, differed considerably from this Return which is now before the Committee. Are you aware of there being any such discrepancy?—My apprehension is, that most of Mr. Aylwin's figures are correct, but I believe he has got at his net revenue in many instances by going to the financial papers which are laid before Parliament every Session. The salt revenue comes in under the head of "Sale of salt," and then the charges on the salt; that he has taken to be the total net revenue, but that entirely excludes the duty received on imported salt, which of course is included for that purpose under the head of "Customs."

7300. Will you be good enough to read the questions and answers in Mr. Aylwin's examination, from 7099 to 7105, and offer to the Committee any explanation which is in your power as to the mode of levying the different charges to which you have alluded in your evidence, upon the imported salt and upon the manufactured salt, respectively?—I observe a difference of three annas a maund between the net proceeds of the duty on imported salt and that which was nominally levied is stated to appear from the statement. I believe that difference has arisen from not including in the proceeds of the duty on imported salt the duty which had previously been levied at Bombay, and allowed for in the accounts of the Calcutta custom-house.

7301. What is the amount of the general expenditure of the Salt Department yearly in Bengal, independently of the manufacture?—I have no statement of it with me.

F. W. Prideaux, Esq.

27 June 1853.

7302. Whatever that sum may be, is it charged in proportions upon the manufactured salt and upon the imported salt?—It would of course be taken as a charge upon the whole salt revenue.

7303. If it is a charge upon the whole salt revenue, in what proportion would it be assessed upon the manufactured and the imported salt?—I should imagine in proportion to the quantities imported and manufactured.

7304. In the year 1850-51, the total quantity of salt of all kinds is 63,11,273 maunds, and the proceeds 1,70,91,562 rupees; adding the duty levied at Bombay on the salt imported thence into Calcutta, the whole proceeds are 1,74,55,031 rupees; the charges upon the whole salt revenue are 33,38,160 rupees, and the net salt revenue as thereby brought out amounts to 1,41,16,871 rupees. What I wish to ascertain is, what portion of this sum placed as charges you would debit against the proceeds of the customs on imported salt?—I do not believe any portion of that sum should be debited to the proceeds of imported salt; not having the items before me, I cannot say; I believe this is merely the manufacturing charge. What should be debited to the imported salt would be a fair proportion of the preventive charges, as well as the whole expenses of the customs establishment.

7305. Provided that is the case, have you calculated, if the customs duty of that year, 1850-51, on 2,601,033 maunds of salt was 61,39,113 rupees, at what rate per maund the proceeds would actually be?—I have not made that calculation, but I have made this calculation, that if to that 61,39,113 rupees be added the proceeds of the duty received at Bombay, being 3,63,469 rupees, that will give a rate of 2 rupees 8 annas per maund for the total quantity of imported salt, as stated in the question.

7306. That would make the whole sum equal to 2½ rupees per maund?—It would.

7307. Then those charges of 33,38,160 rupees the Committee is to understand are charges entirely upon the manufacture, and not upon the police and preventive services which the salt revenue requires?—I believe them to be so.

7308. Where will the Committee find the amount expended in Bengal for those preventive and other duties?—All those accounts could be furnished in detail, and I think it would be desirable that they should be; I am speaking now without being positive how it really stands; I think it will be better for me to have a statement prepared, and send it in to the Committee.

7309. You will be able to lay before the Committee a statement showing the amount of those items?—I believe so.

7310. The contingent items of expense of the Salt Department?—Yes, for some years I certainly could.

7311. Mr. *Hume*.] Does that amount of 33,38,160 rupees include the expenses of manufacture at Bombay?—None whatever; that is simply the 12 annas per maund excise duty, levied at Bombay, on salt imported into Calcutta.

7312. Where are the expenses of the manufacture of salt at Bombay to be found?—The salt is manufactured on private account at Bombay.

7313. The Government have nothing to do with the expenses?—No.

7314. Sir *T. H. Maddock*.] Can you inform the Committee how frequently since the date of the Resolution of the Committee of the House of Commons in 1836, the cost of the manufacture of Bengal salt has been revised?—There was a long series of accounts of the cost of the previous years called for and sent home, and revised there. I do not think it came into actual operation till about 1845-46. Since then there has been no alteration of the principle on which the cost price should be calculated till now.

7315. Can you inform the Committee whether on the occasions of the revisions which have taken place, the result of those revisions has been to show that the salt was sold at less than it cost, or at more than it cost?—I believe it has been sold at more than it cost.

7316. Can you give the Committee any information upon the subject of the salt deposits which exist at the closed mouth of the Indus in the province of Cutch?—I have seen official reports respecting them; I have no very distinct recollection of them. As well as I recollect, the cost of exporting the salt to Bombay would have been greater than the cost of the manufactured salt itself at Bombay.

7317. Are you aware whether that salt is of a remarkably pure quality?—It was stated to be so by the officer who discovered it.

7318. Are

F. W. Prideaux, Esq.

27 June 1853.

7318. Are you aware whether since that discovery, which took place about six years ago, there has been any speculation on account of the reduction in the price of salt for the purpose of bringing it into the Indian market?—I am not aware of any.

7319. Mr. *Hume.*] Can you supply the Committee with any report upon the Cutch salt, to enable them to judge how far it is capable of coming into competition with English salt, or with Madras or Bengal manufactured salt?—I believe I can.

7320. To your knowledge, has any of that Cutch salt been yet imported into Bengal?—I am not aware that any has.

7321. Your belief is that the expenses attending the transit from Cutch to Calcutta would add to the price so much as that it would not be able to come into competition with the salt manufactured in Bengal?—I am not able to say; I am not aware that it has ever been tried.

7322. Can you furnish an account of the price at which salt has been sold at Calcutta in each year since 1845?—It would be possible to furnish such an account, but it would be a very long one. As the salt is sold according to what is called its cost price, added to the duty, every particular description of salt bears a different price, and even the same description of salt in different years will bear a different price.

7323. Could not you give the average for a number of years of any one quality of salt?—It would be easy to do it with respect to any one particular quality of salt; but the qualities of salt differ so much that the value of a single average would be very little.

7324. Are those salts generally inferior in value to the salt imported from England?—They vary very much among themselves. The Madras solar evaporation salt is a much cheaper salt than the Bengal salt, which is produced by boiling. There is always a certain demand for solar evaporation salt in Bengal, and it appears impossible to carry the demand beyond it.

7325. *Chairman.*] A statement has been put before the Committee, showing that in the seven years from 1845 to 1852, there is a loss of 10 millions of rupees, comparing what is now the net profit derived from manufacturing salt and what the revenue ought to have been if the amount received had been at the rate of 2½ rupees per maund over the cost of production. In your previous answer you have stated that you thought it arose from the fact of the retail sales not being taken into consideration, and from an addition to the cost beyond what really ought to have been charged to the cost; is that, to your mind, a satisfactory answer?—I believe it arises partly from the assumption that the retail sale of salt can realise the full amount of revenue, and partly also from not taking into account the whole proceeds of the salt revenue. I think it probable in that account the proceeds of the excise duty realised at Bombay on salt exported thence to Calcutta, for which credit is given in the accounts of the Calcutta custom-house, is not included.

7326. You have already stated that that is not particularly distinguished in the ordinary reports of the amount of salt revenue in Calcutta?—In the published accounts laid annually before the House, only the sales of salt in Bengal are included; the imports are not included under the head of "Salt," but under that of "Customs."

Lieutenant *Henry Green*, Scinde Indian Horse, called in; and Examined.

Lieut. *H. Green.*

7327. *Chairman.*] WILL you have the goodness to state to the Committee what was the period of your service in India?—I was 12½ years in the service. For the last eight years I have been employed in the irregular horse on the Scinde frontier.

7328. When did you return to England?—I returned on the 6th of this month.

7329. Had you opportunities of observing the nature and application of the land revenue system in that part of the country?—I have been casually employed as magistrate and deputy collector, and have been a good deal about the country, and have seen a great deal of it.

7330. When did you first go to that part of the country?—In 1846.

7331. In what state did you find the country on your arrival?—In 1847 the regiment of Scinde horse of which I was adjutant was ordered, under the command

Lieut. *H. Green.*

27 June 1853.

of Major Jacob, to the north-western frontier of Scinde, in consequence of the frequent inroads of the hill tribes. On arriving at Khanghur, then a small mud fort, since called Jacobabad by order of the Government, we found the country in a complete state of desolation and anarchy, the whole population armed, and the predatory incursions of the hill men of daily occurrence. Major Jacob having received certain discretionary powers from the Government, immediately proceeded to disarm the population, showing them at the same time that the Government had both the means and the will to afford them the necessary protection. After numerous severe skirmishes between detachments of the Scinde horse and the hill men, peace and quietness was gradually established on the frontier; confidence was instilled into the natives, and from the conciliatory and firm measures adopted by Major Jacob, the country which, on my arrival, was nothing but a barren waste, is now in a high state of cultivation, and the flourishing town of Jacobabad, with 10,000 inhabitants, has replaced the mud fort of Khanghur. Much of this prosperity is to be attributed to the liberal support Major Jacob has met with from the Government of Bombay in sanctioning his estimates for the making of frontier roads, clearing and digging canals, by which latter means the water has been conveyed a distance of from 40 to 60 miles, and a great extent of what was formerly a sandy desert is now in luxurious cultivation, a large portion of the cultivators being the very men who were formerly in the habit of devastating the country. As an example of the rapid prosperity of the country, I may state that the district which was ceded to us in 1851 by Ali Morad, which was then, on account of his cruelty and oppression, in a state of perfect desolation, is now rapidly assuming a prosperous appearance, from the confidence instilled by our Government, and the return of the former landholders, who fled on account of the tyranny of their former master.

7332. Under what tenure is the land held now?—If any landholder who formerly held land there, but who fled the country on account of the tyranny of Ali Morad, comes forward with a sunnud showing that he had held land there before, that land is again given him on conditions; for instance, if the land has been greatly depreciated during his absence, he is allowed to have it free from taxation for a certain time.

7333. Does the time vary according to circumstances?—It varies according to the depreciation of the land; the land may have been overgrown with jungle, and that must be all cleared away; in order that they may do this, they are let off a certain portion of the taxes.

7334. Mr. *Hume.*] What proportion does the revenue which is required bear to the net produce of the land?—I cannot exactly say that; the system has only been a year in action.

7355. *Chairman.*] Is there in fact any regular system established?—There is no regular system established yet, because all the large landholders who formerly held land there have not yet been able to return, but the hill men, who used to come down and disturb our frontier, are allowed to hold land for three years, free of all taxes, and then they begin to pay the usual tax fixed on all land to the Government.

7336. Those are fresh grants of land?—Yes; entirely fresh grants of land.

7337. Is the population contented with the present system?—Most contented; in fact, all those men who were formerly against us are now in our favour. The Government have most liberally passed all the estimates of Major Jacob for making roads and digging canals; and nothing can be more contented than the people are all round the country.

7338. Are person and property safe in that district?—Perfectly so; whereas formerly every man was armed, now you can go anywhere with any amount of property in safety.

7339. The native population prefer to hold land under our Government, and they have left their native rulers for the purpose?—Yes; particularly they prefer doing so to living in the territories of Ali Morad.

7340. Is it only those who left the country who have come back, or has the increase of the population been derived from fresh comers?—The increase of the population is from fresh comers; those very men on the hills are now leaving their hills and their predatory habits, and coming and surrendering to us, asking for land from the Government.

7341. The improvements of the means of access and communication are considerable, are they?—Yes; the principal things are the extensive roads which

are

are now being cut through the jungle, and the water which is being brought up into the desert; these are the principal reasons for those people coming, and the advantages given them by the Government for cultivation.

7342. Can you give the Committee any idea of the extent of the roads which have been made since our occupation of the territory?—I can point out the extent on the map.

7343. What is about the distance?—About 300 miles, I should say; they run from Larkhanna, which is to the westward, up to Kusmore, which is on the right bank of the Indus, and in other directions through the district.

7344. What has been done with respect to canals and irrigation?—All the canals which had been choked up from neglect are now being re-dug. Just as I left, the Government had granted 1,30,000 rupees for widening the Begaree, which will cause an immense increase of cultivation in the whole district.

7345. Do you suppose the revenue of that part of the country is likely to increase?—Certainly; the country now is one of the principal roads for commerce from Central Asia; It is now proposed to make a road straight down to Kurrachee, the sea-port.

7346. Is the administration of justice there sufficient to ensure life and property?—Perfectly.

7347. What system is adopted?—Major Jacob, the political superintendent of the frontier, is also a magistrate and justice of the peace, and so are his officers; there is a fine police force kept up in Upper Scinde, and distributed about the country. Whenever a crime is committed, directly it is heard of by the police, they track the culprit, and he is brought to the nearest station; from thence he is taken to the nearest European officer in the district, who, if it is a case which he can decide, decides it and settles it; if it is of too great magnitude for him, he forwards it to the collector.

7348. What cases can he decide?—An assistant magistrate can decide cases of theft, or cattle lifting, or assault; but beyond that, for murder, or serious crimes, they have to go on to the collector.

7349. What amount of punishment can he sentence a criminal to?—The collector can try a criminal and sentence him to death, but the proceedings must go on again to the commissioner.

7350. What punishment can an assistant magistrate sentence a man to?—He can inflict a fine, or 24 lashes and three months' imprisonment. Any case where the punishment exceeds that is sent to the collector.

7351. What extent of punishment can the collector actually inflict?—He can inflict as much as 14 years' transportation; beyond that, again, the case goes on to the commissioner.

7352. Each individual is liable for his own amount of revenue, is not he?—Yes.

7353. In what way is the police constituted and regulated?—There is a captain of police in Scinde, who has under him 800 mounted police, and 2,000 foot police. Those are divided into the rural police, and the city police. The rural police are placed in small detachments through the district; the city police are kept entirely for the large towns; the mounted police are also kept in small detachments throughout the country. There is also a border police under Major Jacob, consisting of 100 Beelooch horsemen. These men were formerly renowned for their predatory habits.

7354. Is the police expensive?—No, it is not expensive; it can take the place, in an emergency, of the military force; the men are all drilled and can act with the military.

7355. Sir *T. H. Maddock.*] Does cultivation in that district depend entirely on irrigation?—Entirely; it depends upon the height to which the Indus rises in the season, and to the annual clearing out of the canals.

7356. *Chairman.*] Will you explain what system is pursued with respect to civil suits, involving questions of property?—The parties go before the collector and he settles the dispute. He has a kazi, or native judge, to assist him, a Hindoo, or Mussulman, as the case may be, who gives his opinion upon the law, whether Hindoo or Mahomedan, and then the judge decides the case.

7357. What other taxes besides land revenue do the people pay?—There is a tax upon fishing in the Indus; there is a tax upon ferries, and a tax upon the boats, and many others, the nature of which I am not acquainted with.

7358. Those are all Government taxes?—Yes.

Lieut. *H. Green.*

27 June 1853.

7359. Is there any salt tax?—That I am not aware.

7360. Mr. *Hume.*] What portion of the district in which you have been situated is in course of cultivation?—From Larkhanna, on the right bank of the Indus, to Kusmore, also on the right bank of the Indus.

7361. Is the greater part of that district capable of cultivation if irrigation is supplied to it?—The whole of it.

7362. Has there been any census taken of the population?—I can tell about the number of the population; I should say it is between 20,000 and 30,000 in the border district.

7363. Sir *T. H. Maddock.*] Did you find the canals for irrigation in perfect preservation when you commenced your operations?—No; we had to send 16 miles for water for our horses every day, till those canals were cleared out, by which water was brought up from the Indus.

7364. Were there the traces of old canals?—There are the remains of old canals all over the country, and many remains of former cities.

7365. Are the old canals capable of being reopened?—They are; in fact the largest one is now being reopened.

7366. Is there a great extent of arable land now waste?—A very large extent.

7367. What population do you imagine it would require to bring the whole of that territory into cultivation?—I suppose treble the amount I have stated might be easily supplied with land.

7368. Of what tribes are the cultivators?—They are all Belooch tribes.

7369. Do they speak one language?—They speak Beloochee and Scindhee.

7370. Mr. *Hume.*] Is Hindostanee understood there?—It is understood, but very little spoken.

7371. Is it the fact that those hill men who have been provided with land in the low lands are now becoming more peaceable?—They are perfectly peaceable and contented.

7372. Is that system adopted along the whole range of the hills to the west?—It has been strongly recommended by the Governor-general that it should be adopted.

7373. As far as you have yet seen, you think it has been successful?—Yes; a part of the Boogtee tribe is settled on our border; the most warlike of its chiefs is in the border police.

7374. Are the Murree tribes and the Boogtee tribes perfectly peaceable?—The Murree tribe is the only one which now remains which is not peaceable.

7375. Do the Khan of Kelat's territories border upon ours?—Yes, along the western hills, and also to the north and north-east.

7376. Has not he any territory in the plains?—The whole of Cutch Gundava belongs to him; but on account of his weakness he is unable to prevent the Murrees from laying waste that part of the country wherever they like. Therefore most of the inhabitants from that part have fled to our borders.

7377. Mr. *Mangles.*] Is that large police force entirely employed in keeping the peace among our own people?—Entirely so.

7378. That force of 2,000 strong is for the whole of Scinde, is not it?—Yes.

7379. What is the population of the whole of Scinde?—The population of the whole of Scinde is about 500,000, I should think.

7380. *Chairman.*] Is there any change or improvement in the system now pursued in the portion of the country you allude to, which you would suggest?—Merely carrying on the digging of canals, and the making of roads. Those are the principal things required to keep the country in a good state, and to bring it forward.

7381. Sir *T. H. Maddock.*] What is the source of the revenue of the district in which you have been employed?—The last year's revenue was about 60,000 rupees, but in a couple of years that will be quadrupled.

7382. Can you inform the Committee what is the expense of the civil administration, including the expense of the police force?—No, I cannot do that.

7383. I presume it is greatly in excess of the amount of revenue collected?—Yes, just at present it is; but a great number of the troops now in Scinde might be reduced. Nothing can be more peaceable than the inhabitants of Scinde are.

7384. Do you allude to the whole of Scinde?—Yes; and particularly Hyderabad

abad and Kurrachee. The hills to the westward also are perfectly free from plunderers of every description.

7385. Sir *J. W. Hogg.*] What is the state of health of the troops at Hyderabad?—It depends entirely upon the season, whether there has been rain, or whether the river has risen very high. Generally, after rain or a high rise of the river, fever sets in, about October or November, and causes a good deal of sickness.

7386. At Kurrachee, I believe, the health is good?—They are generally free from disease altogether there.

7387. Sir *T. H. Maddock.*] Is the climate salubrious?—It is very uncertain; in some years it is very good, in others it is not.

7388. Is not the heat intense?—During the months of June, July, and August it is intense; almost unbearable.

7389. Have you ever any rain there?—The average fall is about two inches during the year.

7390. In what month is that?—In the month of July and in the month of February.

7391. Mr. *Hume.*] Had you any opportunity of knowing what was the state of the navigation up the Indus?—Large steamers drawing more than 3 feet can only get as far as the junction of the Chenaub.

7392. Are there now any regular lines of boats?—Yes; boats start once a month from Kurrachee for Moultan.

7393. To whom do they belong?—To the Government.

7394. Have there been any private boats?—No.

7395. Is it the sand-banks which prevent their proceeding further?—Yes; after every inundation fresh sand-banks are thrown up.

7396. By what means is the navigation carried on up the Indus?—At certain parts of the river there are pilot stations; their duty is, when they have taken a steamer up, to go out and buoy the river.

7397. Is there any trade up and down by those steamers in the produce of the country?—Very little; the freightage is too high, and the steamers are generally laden with Government stores.

7398. Do you expect that those roads which are being made will supersede the use of the river?—Yes, most assuredly.

7399. Is the line laid out in a direct course with that view?—Yes; from the Bolan Pass it will pass down our frontier to the bank of the Indus, and then straight down to Kurrachee.

7400. Was not the trade, in former days, by the Bolan Pass?—Yes.

7401. Will the effect be to re-establish the trade to Kurrachee?—It is supposed that it will bring traders again in that direction down to Kurrachee.

7402. Do you know from whence the Bolan Pass circulates to the northward?—From Candahar, and Cabool, and Herat.

7403. *Chairman.*] On those roads of which you speak how are goods transported?—On camels, generally; sometimes carts are used.

7404. Sir *T. H. Maddock.*] Can you inform the Committee whether the ancient fair at Shikarpoor is now well attended?—It has entirely fallen off, but Mr. Frere is now trying to reinstate it.

7405. You are no doubt aware that that was a fair frequented by all the people of India?—Yes; there are still the remains of a large city there.

7406. Mr. *Hume.*] Are those roads which the Government are making being metalled?—No; they are merely clearing the jungle.

7407. They are not incommoded there by the rain?—No; it is a perfectly flat country, and seldom rains.

7408. Are hackeries beginning to be used?—They are beginning to use them on the frontier.

7409. Are bullocks used?—For cultivation and carriage.

7410. *Chairman.*] Could any carriage of any kind go along those roads?—Yes; you might drive a carriage and four along them.

7411. Mr. *Hume.*] Is the land sandy or muddy?—In some parts it is sandy in other parts it is muddy after a fall of rain, which is rare.

7412. Are there any quarries on the frontier from which materials for paving them might be obtained?—No; there are in the hills some very fine stone quarries.

Lieut. *H. Green.*

27 June 1853.

7413. Sir *T. H. Maddock.*] Have you yet brought down any stone from the hills?—Merely alabaster.

7414. Are they building at Kurrachee?—Yes.

7415. Are the houses being built with stone?—Nearly all the houses are being built with stone, which is brought from the quarries, about six miles to the north of Kurrachee; the new barracks are entirely of stone, brought from these quarries. A new and very handsome church is also in progress of erection.

7416. Mr. *Hume.*] From whence are Major Jacob's troops taken?—They are nearly all Hindostanee Mussulmans.

7417. Do they keep their health well?—No; they suffer a good deal at times.

7418. Sir *G. Grey.*] Where do the police come from?—The rural police are generally taken from the country, and so are the city police; the mounted police are generally Hindostanee men.

7419. *Chairman.*] Is it required that the assistant magistrates and collectors should speak the Scindee language?—They are all forced to pass in the Scindee language before they can obtain their appointment.

Kenneth S. Brodie, Esq., called in; and Examined.

K. S. Brodie, Esq.

7420. *Chairman.*] WILL you state to the Committee how long you resided in Bengal, and when?—I went out to India in 1823; I went up to Jessore, and remained there for four years; from there I went to Mymensing, as manager of factories, for five years. After that I became interested in factories in Tirhoot, and went to reside there for six years. I afterwards returned to Mymensing, where I have since resided for a period of 13 years, as an indigo planter, being resident within five miles of the station.

7421. When did you leave India?—I returned to this country about three years ago. I am going out to India again next month to resume my occupation as a planter, and landholder and farmer.

7422. From your experience, should you say that the system of exacting land revenue has interfered with the increase of cultivation in Bengal?—I think that cultivation generally is greatly on the increase throughout Lower Bengal; I think the tenures are very favourable to the cultivator, and the rates are moderate.

7423. Are they equally favourable to the ryots as to the zemindars?—I should say so. It may be said that the ryots are cultivating under borrowed money. In my experience as a farmer, I have known the ryots between three and four years indebted to mahgins for advances of money; the amount of interest they pay is from 20 to 30 per cent., and those sums are generally liquidated.

7424. Do you consider that the conduct of the zemindars towards the ryots has been oppressive?—Individually it may be, in many cases, oppressive; but it is the interest of the proprietor to encourage and protect the ryots, for this reason, that if he is oppressive, they leave his land and go to that of his next neighbour.

7425. Are there any obstacles placed in the way of the acquisition of land by Europeans?—None. At the public sales all parties may compete. I have bought land with others, and now hold it as a landholder, having all the rights and privileges of a native landholder.

7426. Will you state your opinion as to what improvement, if any, could be introduced into the system pursued in Bengal as regards security to property, or for the purpose of stimulating cultivation?—I know of no advantages which could be afforded to any district like that in which I am placed so great as the facility of getting money at a cheap rate. There is a great deal of waste land to cultivate; and those waste lands when brought into cultivation, at the rate of rent usually paid, which averages from 6*d.* to 1*s.* per begah, are most productive, giving two crops yearly, and quite sufficient to enable a ryot to live with all the comfort he has ever been accustomed to.

7427. Is the state of the police satisfactory?—It is very defective; it is liable to great abuses, and I believe the Government have it in contemplation to improve it. Some improvement is very much required; the people may be said to have no police; the men are all liable to be bribed and corrupted. A rich man of course makes use of his money to influence those people to do whatever suits his interest.

7428. Mr. *Hume.*] You are now speaking of that part of the country which has been long under the Company's Government?—Yes; my immediate remarks are applicable to the district which I have been residing in for the last 14 years, Mymensing, which is 100 miles north of Dacca, on the north-east frontier.

7429. *Chairman.*] As an indigo planter in Jessore, will you state whether there were many disputes as to the right to land?—Yes, a great many disputes, frequently arising from the uncertainty of the leases; very frequently on the lease expiring the party holding the land was not disposed to give it up, and the law was not sufficient to protect either the giver or the holder of such tenure.

7430. What was the remedy in that case?—The remedy would have been an immediate inquiry on the part of the magistrate, but as those inquiries were usually made through the darogahs on the part of the police, they were liable be influenced, and affrays as to the possession of such lands would frequently take place. In many cases I have known a proprietor give a lease of the same property to two parties, thereby causing an altercation. When those affrays took place it was usual to assemble a body of people, each party seeking to retain his rights.

7431. Do you mean that the appeal was not so much made to the law as to force?—Yes.

7432. Can you suggest to the Committee, from your experience, any practical remedy for that state of things?—Many of those abuses to which I am alluding occurred 15 or 20 years ago; since then we have had subdivisions made, and deputy magistrates appointed, which have greatly tended to prevent such affrays.

7433. You think the system is now in the course of improvement?—A great improvement is taking place, looking to what existed at that period.

7434. And you believe that the Government is desirous to continue those improvements?—There is every desire on the part of the Government.

7435. Mr. *Hume.*] Are the deputy magistrates all Europeans?—They are both natives and Europeans, but the greater number are Europeans; there are several native deputy magistrates in my district.

7436. *Chairman.*] I understand you to say, that you think there is room for great improvement in the police, and in the mode of administering justice as regards the rights to land?—Very great.

7437. But you have no other suggestion to offer than that the improvements which are now gradually taking place should be continued?—I have no other.

7438. Will you state to the Committee whether, since you first knew the country, there has been an improvement in the social condition of the people?—I think the lower classes, to whom my remarks principally apply, are more protected, and I think they are in many respects better off than they were, but I question if the ryot is better housed, or better clothed, or better fed than he was 50 years ago; he is always in debt, and always in need, and always liable to be oppressed by any man who has power over him, no matter whether that power proceeds from the proprietor or from the planter, or whoever is over him; it is continually the case in India that the rich prey upon the poor.

7439. What remedy is there for that state of things?—The remedy will greatly rest with the natives themselves; when they acquire greater moral courage and independence, they will endeavour to protect themselves, and seek directly for justice instead of going about to procure it indirectly.

7440. Mr. *Ellice.*] Is that the state of things all over India?—Generally so in Lower Bengal. I have been a resident in three or four districts, and I should say that those remarks will apply generally to Lower Bengal.

7441. Is the case different in the Upper Provinces, where the people are much more independent?—Much more so, I believe; I have not been resident there, but I have heard that the independence of the native population is much greater.

7442. Is it different in Tirhoot?—The poorer classes in Tirhoot are even worse off than they are in Bengal; a Bengal ryot has always a tenure of land by which he cultivates at a perpetual rent; but in Tirhoot the ryot has no position; he has not a bit of paper which gives him any right to hold his land longer than the proprietor chooses to allow him. I have known a person take a property, and a few days after the lease was taken I have seen all his crops preparing for indigo cultivation; had there been a right system of tenure that could not have been the case, but the law is not strong enough.

K. S. Brodie, Esq.

27 June 1853.

7443. Mr. *Mangles.*] Are they not a much more manly and independent people in the Upper Provinces than the people of Bengal?—They are; part of that proceeds from the great number of people there are in the district. I have seen 500 or 1,000 ploughs taken from one village; there is no man throughout Lower Bengal who would be disposed to sell the produce at the same rate, giving on the average 16 ploughs for a rupee; the average tenure of that land does not amount to an acre or two acres per head, the mass of the population is so great.

7444. Mr. *Ellice.*] You ascribe the condition of the people more to their habits and character, than to the peculiar regulations of the Government under which they are situated?—Entirely so.

7445. Mr. *Mangles.*] The cause is rather social than political?—Yes.

7446. Mr. *Hume.*] What do you mean by saying that the law is not strong enough?—The law is evaded.

7447. Ought not the ryots to be secured in whatever extent of land they have; if they had the means of speedy justice and protection afforded them, would not that lead to their improvement?—The ryot generally in Lower Bengal is as prone to litigation as his proprietor; it is the first act of a man on getting into a quarrel to go and consult a village attorney; that man trumps up a case, which is false from beginning to end; he goes into the court and pays his money, fancying that he is bribing the parties from whom he is most likely to gain justice.

7448. Would not a proper system of land tenure, by giving rights, which you say they do not possess now, be the means of preventing such abuses?—Very greatly.

7449. What prevents that being done?—The right which each proprietor has of exacting what rent suits him.

7450. You consider that the zemindars do not give to the individual ryots those rights to the possession of land which they ought to have, and which would be useful to them in preventing disputes?—In general they do not.

7451. Are the zemindars not capable of advancing money sufficient to carry on the cultivation?—The district of Mymensing, which embraces an extent of land 5,000 miles square, is supposed to contain 800,000 inhabitants; I do not believe there are 20 individuals who possess from 10,000*l.* to 20,000*l.*; the greater body of the proprietors are all in debt; the ryots are all in debt; and their debts are generally incurred to exacting bankers.

7452. How can a system go on under which 30 per cent. is paid for money?—I have known in my experience hundreds of ryots paying 60 per cent.

7453. What is the produce which will enable them to pay that amount of interest?—A man is supposed in that part of the country to get from 20 to 30 and 100 per cent. return for his money.

7454. In what produce?—In rice generally, which is the staple commodity of that district; they have many other crops, sugar-cane, and tobacco, and others.

7455. Do you mean that a man is able to pay the 30 per cent., at which rate he borrows the money, and all the charges of cultivation, and have 30 per cent. more for himself?—He is enabled to do that generally from the low rate at which he acquires his land, the land being at a very low assessment, and very productive.

7456. You have plenty of irrigation in that district, have not you?—Yes; it is rather wet than otherwise, and wet is particularly requisite for the native crops.

7457. What is the advantage to a ryot in cultivating indigo as compared with rice?—The indigo planter's connexion with the ryot is this: he advances at the rate of two rupees a begah, and upon each begah of land he receives produce at the rate of five or six bundles of indigo; a begah is supposed to produce from 10 to 15 bundles in an average season. The advantage which the ryot derives in obtaining this advance from the indigo planter is, that he gets the money without interest.

7458. Have the ryots who cultivate any cattle?—They keep a rather lean stock of cattle; the price of a bullock in my district averages from five to six rupees.

7459. You say the quantity of land held by the ryots is very small; what is the largest extent held by an individual?—I alluded to Tirhoot in that statement.

7460. What is the average quantity held there?—It may be from three to four acres.

7461. Would that enable a man to maintain bullocks?—There is no end of waste land, on which they are allowed to put their cattle without paying any rent.

7462. In Tirhoot, what portion of the land is cultivated?—The greater portion; very little is out of cultivation, except parts which are worn out.

7463. The difficulty of finding food for the cattle must be greater in that district than the other?—They have a better style of cattle, and they are much more expensive; still the poverty of the people having these cattle may be supposed to be great when they hire out the work of a man and a bullock from sunrise to one o'clock at the rate of 16 ploughs for one rupee. A planter advances money to the ryot, and he gets the labour of 16 ploughs for one rupee.

7464. When you first arrived in that district were the people employed in weaving?—The only occupation the poor women have is that of spinning; the natives always prefer the home-made web to the Manchester one, as being more warm and more durable.

7465. You have been in Dacca?—Yes.

7466. When you arrived there, what was the state of Dacca and the neighbourhood, as regards the manufacture of cotton cloth?—A great portion of the so-called cloths of Dacca are not made in the city, but in the neighbourhood. I believe that is greatly on the decrease; a man can buy much cheaper cloth from our exported cloths than they can make them there.

7467. Were not the natives formerly employed partly in agriculture and partly in weaving; much more so than they are now?—Weaving is confined, generally speaking, to one class, the jolahs.

7468. In speaking of the state and comfort of the ryots, do you apply your observation to those who are weavers, or do you apply it to all classes?—To all classes.

7469. Are they all in that state of misery and destitution?—There are a large class of people who may be termed bunyers, who are acquiring money by advancing to the natives at a high interest, and securing their crops at a very low rate.

7470. I am speaking of the ryots; the labouring classes?—I question if the labouring classes are better off than they were 25 years ago.

7471. Can you state what a ryot can earn in a week in the ordinary mode of cultivating, either for himself or for an indigo planter?—An indigo planter gives an advance in my district to a working man, termed a coolie, at the rate of two rupees a month; he gets nothing but those two rupees to support himself and family. There may be five or six members of the family depending upon those two rupees.

7472. Has he no other means of earning money?—No; he is employed from sunrise to sunset.

7473. What expense would he be at for his house?—One rupee a month in my district is thought sufficient for the maintenance of a native of rather the better class. I have a great many people employed on my farm; they generally club together, and a bunyer supplies them with fish, rice, tobacco, and all other necessaries, at the rate of one rupee per month.

7474. Does that include the females and the children of the family?—No; I allude to the maintenance of one man.

7475. What becomes of the family?—They generally grow some vegetables; the women are employed in making thread, which they sell at the bazaar.

7476. In the case of those who are maintained at the rate of one rupee a month, of what does their food consist?—Of a little rice; fish occasionally, when they can buy it cheaply, or when they have access to the river. When they have an idle hour, they go to the river and catch a few fish. They have chillies, but they have meat of no kind.

7477. Are they able to use sugar or oil, or any of the more costly articles?—A little gour and tobacco.

7478. At what rate is gour sold?—At about three rupees per maund; it is a very indifferent kind of gour.

K. S. Brodie, Esq.

27 June 1853.

7479. Is it manufactured there, or brought from the northern districts?—It is nearly all made in the district.

7480. What is the average price of rice for the year?—The average price of rice is, in some parts of the district, a rupee for three to four maunds; near the town it is a rupee for a maund and a half to two maunds.

7481. What quantity of rice will a native coolie use?—A seer, or two pounds per day.

7482. What other articles can he have?—A little tobacco and a little salt.

7483. In the way of clothing or furniture, what portion of his wages is expended?—The usual wear of the native coolie is two cloths in a year; the cost of their clothing will be about two rupees per year.

7484. Do they use shoes?—The lower classes never use shoes in that district.

7485. Do they wear turbans?—On particular occasions they do. The Mussulmans frequently give feasts and dinners, and then they wear them.

7486. That being the clothing of a man, is his wife any better off?—No better.

7487. His children are generally naked, are not they?—All but naked.

7488. Have you ever been in any of their huts?—Many hundreds of them.

7489. What does the furniture consist of?—They may by chance have a low bedstead to sleep on, but usually they have none. They have perhaps two little morahs made of cane, and a few cooking articles of earthenware.

7490. Are they able to use any brass culinary utensils?—It is a sign of comfort when they have brass utensils; generally they have none.

7491. Do you mean to say that their state continues now as it has been for 50 years?—Yes; they could not have much less than has been described, and I believe that would form the means of comfort of 80 in 100 of them.

7492. Has not the indigo manufacture introduced a large amount of capital into that part of the country?—The planters have, by their expenditure of money, introduced a large capital, say a million of money, which must have benefited the people much.

7493. Do the Europeans carry on any other manufacture now than that of indigo?—In Tirhoot they have introduced the sugar manufactory by means of machinery to a large extent; it was computed that they would make sugar at the rate of three rupees per maund, but it turned out a delusion; the whole capital invested, to the extent of 400,000*l.*, has been sunk, and all this valuable machinery has been done away with.

7494. Do you mean to say that the sugar manufactories in that district have failed?—Yes, entirely.

7495. Were not there some joint-stock companies formed for that purpose?—Yes; but the manufacture has entirely disappeared.

7496. What is the mode in which the natives cultivate sugar?—Every ryot who has land has a little sugar-cane upon it, some tobacco, a few chillies and rice, all intermixed. In the field they erect a bruising-machine, by means of which they express the juice, and they boil it in a pot; they do not manufacture daily from the expressed juice in a fresh state, but allow it to ferment, which gives it a black and disagreeable appearance, and prevents its crystallization.

7497. Are the Committee to understand you to say that that is the general mode of cultivation in all that extensive district?—Yes.

7498. Do they manufacture it at Jessore in the same way?—At some of the larger manufactories in Jessore they have introduced vacuum pans, which enable them to make excellent sugar from this coarse material; but the native system of making sugar is what I have described; it is in the rudest state.

7499. As a manufacturer, what do you estimate to be the price at which ordinary brown sugar can be manufactured there?—At five rupees per maund.

7500. Is that manufacture on the increase or the decrease?—I should consider it on the increase.

7501. Is there any mode by which capital can be supplied to that district where the population is so large?—It would be a very great convenience to the people if the Government allowed a portion of the deposit-money which is at the collectorate to be lent upon good security, at 10 or 12 per cent., which the natives would very readily give, merely to encourage banking at that rate.

7502. Are

7502. Are there any advances made now to any of the ryots in that part of the district?—Yes, but not by Government.

7503. What rule is observed respecting those advances?—The rate of interest is 12 per cent., which is usually evaded by their taking a large commission in addition to the rate of interest.

7504. Who takes that commission?—The native lender.

7505. You have been asked what suggestions you would make for the purpose of giving greater security to the labouring classes, and preventing the oppression which you say now takes place; is there no suggestion which you can offer for that purpose?—The only improvement I can suggest would be the introduction of other capitalists, to lend money at a lower rate. So long as the natives are disposed to give those high rates, the people will continue to exact them.

7506. Is there any disposition now to emigrate from that district?—There was at one time a great inducement to the natives of our district to go up to Assam, which is 200 or 300 miles farther north, where they would have got double or treble their present rate of pay, but they had the greatest disinclination to leave their homes. A ryot never leaves till he is compelled, and seldom thinks of emigrating to better himself; latterly, however, they have gone to the Mauritius and the West Indies.

7507. In this district do any individuals hold directly from the Government?—The zemindars do.

7508. Mr. *Mangles*.] How do you account for the poverty of the zemindars in the permanently settled districts?—A great deal of it arises from the thoughtless and uninstructed way in which they have been brought up; they have had no education.

7509. What do you suppose to be the average diffence between a zemindar's rental and the amount he pays to the Government?—Taking the whole of the district, I have known estates which are in collection of 10,000 rupees which do not pay 1,000 rupees to the Government; I suppose that might be put down as the average difference between the payment of revenue and the amount collected; many also may be assessed at half the collections.

7510. Do you suppose that the zemindars of estates generally get ten times as much as they pay to the Government?—In many cases in Lower Bengal they do: in Tirhoot it is quite an exception. I have known proprietors there come and beg the collector to take their property, receiving 10 per cent. upon the gross amount to be collected.

7511. In Lower Bengal you say the Government revenue is very light in proportion to the rental of the zemindar?—If you consider that the district I have been speaking of, which is of the extent of 5,000 square miles, pays a revenue to the Government of seven lacs, it may be computed that the average rate which is paid to the Government cannot be more than 2 *d.* a begah of 100 cubits square.

7512. Has not the Government undertaken a survey of Lower Bengal?—They are now in course of making a survey, which should have been begun before the resumption took place. Had that been done, it would have very much tended to the advantage of the Government, and of the people.

7513. The survey is now going on?—Yes; but in place of surveying and making detailed marks for each field, they are giving only the boundaries of each estate.

7514. Will not that tend very much to prevent those disputes of which you speak?—It will, very greatly.

7515. Are there any impediments in the way of Europeans settling in the district?—None whatever.

7516. A European can go without difficulty and settle in the district?—Certainly; it would be rather an advantage to the people generally, and to the Government, if such men would become residents.

7517. Do the Government officers show them any hostility?—None whatever.

7518. Is any cotton grown in Mymensing?—It was not only well known at one period that Dacca and Mymensing supplied the better fabrics of muslin, but it was supposed that the cotton must have been much better, to have produced those fine textures. The Government, in order to introduce and encourage the cultivation, appointed a Mr. Rich, who had been for some time in America, to cultivate cotton from improved seeds, but it has proved a complete failure.

7519. Supposing the districts which you know in Bengal were suited to the

K. S. Brodie, Esq.
27 June 1853.

production of cotton, would there be any difficulty in any European settling there, and obtaining any possible amount of cotton?—The cotton district, properly speaking, is the district of Mirzapore and Benares; there is very little cotton grown in Tirhoot.

7520. Supposing the climate and the soil were well suited to it, would there be any difficulty, as far as the conduct of the Government is concerned, in any individual procuring as large a quantity of cotton as of indigo?—Certainly not; it would be as easy to obtain land for one speculation as for the other.

7521. Mr. *Hume.*] In point of fact, do they grow any cotton there now?—For their home-manufactured fabrics they grow a very inferior cotton. The Government have made great efforts to introduce a better description of seed; but that improved cotton cultivation has produced little or nothing.

7522. Are not you aware that Dacca, when its manufactures were in the highest state of prosperity, was supplied from Mirzapore and the Upper Districts?—It is still supplied in that way.

7523. Have you seen any fields of cotton at all at Dacca and Tirhoot?—In Tirhoot there are a good many; but it is not so much a matter of speculation to the ryots to grow cotton there as it is at Mirzapore.

7524. You speak of the ignorance of the inhabitants; are there no schools in those districts?—I am sorry to say there is no Government school.

7525. Are there no village schools; is no attention paid to the education of the people generally?—Government have introduced vernacular schools; every village has its putwarry, or collector of rent, and that man generally keeps a school for the use of that village. The boys pay a nominal sum, perhaps sixpence a month, for the little education they receive, but the Government has not encouraged it to any extent.

7526. Do you mean to say that in those districts in which you have been, they have no other schools than that which is kept by the putwarry?—Yes, vernacular schools in each purgunah, but they are not attended; a few people may club together, and have their boys under the tuition of a man, who only gives them a knowledge of casting up figures, and writing.

7527. Has there not been in your time an effort made by the Government to establish schools in that district?—In Mymensing, some 10 years ago, the proprietors subscribed the sum of 300*l.* to buy a schoolhouse, and lay the money out in the Company's paper for the support of a schoolmaster; that has been the only support which English education has received, to my knowledge. On this sum being furnished, the Government were applied to to add something to the amount, and to furnish a schoolmaster from their schools; but it was refused on the plea that a sufficient amount of money had not been subscribed. There is a school now at which 50 boys are acquiring a smattering of English education.

7528. Mr. *Mangles.*] Is not there a superior school at Dacca?—Yes; where 800 youths ere educated.

7529. The boys of the zemindars might go there for education, might not they?—A native proprietor has the greatest aversion to allowing his boys to leave his own house; if they go to the larger towns, they become corrupt.

7530. Mr. *Hume.*] Are the people in that district Mahomedans?—The people in Mymensing are about half of them Hindoos and half Mahomedans.

7531. Is the condition of the Mussulmans as wretched as that of the Hindoos? Very nearly so.

7532. Do they work at the same rates of wages?—Yes; all our working labourers are, in fact, Mahomedans.

7533. There is but little distinction between them, in point of social condition?—None whatever.

7534. Mr. *Mangles.*] Are they worse off than the labourers in other countries, do you think?—The labouring class are as poor and miserable as a class of people could possibly be; they could not be worse off. I speak from a very extended acquaintance with them, both in Tirhoot and Mymensing. In Tirhoot you could get the labour of 27 men for one rupee 12 years ago; you cannot suppose that their social comforts can be great when such a low sum is given.

7535. Judging from what you have said, it would appear that the liberality with which Lord Cornwallis formed the permanent settlement and fixed the demand of the Government in perpetuity, has been of very little benefit to the zemindars?—

zemindars?—Very little either to the zemindars or to the people; the class of people who derived the benefit of such a low settlement in the time of Lord Cornwallis is entirely removed from the district in which I am now residing. The average tenures under which families held their lands may be traced to within the last 30 or 40 and 60 years.

7536. To what do you ascribe that?—To the ignorance of the proprietors in allowing their properties to have been sold and bought by a new class of people. The greater proportion of that property has now changed hands, and has come into the hands of their own servants. I can mention the case of the family of Notore, which was known at one time to have had a property of 50 lacs in collection, but now many members of that family are in a state of starvation.

7537. Has that arisen from the severity of the Government demand?—Far from it.

7538. The ruin of the zemindars has been ascribed to the severity of the assessment; that is quite contrary to your experience?—Quite contrary to it.

7539. It was in consequence of their own mismanagement, and their unfitness and incapacity for business?—Yes.

7540. Mr. *Hume.*] Is not it the rule that when the zemindars are unable to pay the fixed rent, their properties are sold to the highest bidder?—Yes; during the existence of the former sale laws, they were very slackly administered in many instances. The sales took place twice a year, and it was frequently the custom of the collectors to postpone the sale, charging a rate of interest at 12 per cent. for the arrears of the balance. Since the late improvement in the sale laws, by which the sales now take place quarterly, the Government have become most prompt in exacting payment, and the native proprietors have become as prompt in payment; in fact, there now no arrears.

7541. Mr. *Mangles.*] That amount of severity therefore was a real kindness to the landlords?—A real kindness.

7542. Mr. *Hume.*] Do you mean that the former laxity in allowing the zemindars to get into arrear was the means by which they became distressed?—It was the means of many of them losing their estates.

7543. Now the Government keep up the receipts?—To the day; if they are not paid on the day, their property must be sold as a matter of course.

7544. Consequently there are fewer charges now, and less of that want of consideration which formerly existed under a more mild and lax administration?—Few or none; I have had money at sales ready to buy, but have never been able to procure an estate worth having.

7545. The present punctuality, and the knowledge that the Government would exact the penalty, have led to good instead of harm?—Yes.

7546. Mr. *Mangles.*] Was not it the case when the sales were so uncertain, and when it was doubtful whether the sale, when advertised, would take place or not, that capitalists did not resort to those sales?—Quite so.

7547. But now, on the contrary, when it is certain that if a sale is announced there will really be a sale, capitalists go there, and the estates fetch better prices than they did under the old system?—Yes.

7548. Mr. *Hume.*] When a sale takes place, it is by public auction?—It is notified in all the public gazettes the two previous months.

7549. What rights are ceded to a buyer by his purchase?—All the rights of the original proprietor.

7550. Has he any authority to exact more than that which was settled by Lord Cornwallis?—By the Government rules all former engagements cease; all former tenures are at an end. A great many lands were held as lakhiraj; those are not forfeited; and the result of the sale is, that the proprietor can impose any rate he thinks the ryot can reasonably give, save all tenures prior to 1793.

7551. On the purchase of a zemindary at a Government sale, is the purchaser, provided he pays the amount due to the Government, allowed to exact from his ryots whatever he can obtain?—Yes; the ryots have to make a new settlement with the proprietor, but tenures made before 1793 are respected.

7552. Then the ryots are not secured in the tenure of their land when the new proprietor comes?—No; it is the interest of the new proprietor to make those people happy and comfortable, and he usually confirms the former rate.

7553. Under the former settlement, did not every ryot in the village acquire a right to hold his lands, provided he paid the proportion that was fixed for him?—Yes.

K. S. Brodie, Esq.

27 June 1853.

7554. What change has been made?—The proprietor on assuming his new purchase can exact what rate of rent it suits him.

7555. Then the ryot is at the mercy of every new zemindar?—Yes.

7556. Do you think that is right?—I have never known it to have any bad effect; land will only fetch its value; each pergunna or parish has what is called a parish rate; it is usual for the ryots to pay only that which is customary.

7557. You think the facility with which a man, if he is oppressed, may go to another district is a check against oppression?—Quite so.

7558. *Chairman.*] You have stated that the condition of the labouring population has not improved; what practical remedies would you suggest for the purpose of raising that population in social position and in character?—I know of no measure for securing it. I think that as their wants increase their comforts will increase also. At present, a Hindoo or a Mahomedan is so indifferent to comfort, that he is perfectly happy so long as he gets a little rice and a little salt. I have known hundreds of people, whose occupation during the year did not extend beyond five or six months, and the rest of their time they were idle.

7559. Is it by education you think their character will be improved?—Yes.

7560. Upon your own estate, have you adopted any means yourself of improving their position?—I have done what little I could. But it is the usual habit of all men having the power, to exact as much as they can, and I am afraid that few concessions are made with the benevolent view which the question would imply; I think it is the custom of all parties to take as much from the ryot as they possibly can exact.

7561. Mr. *Hume.*] Has the population increased within your knowledge in the district?—It has greatly increased.

7562. Is that, in your view, a benefit to the district or otherwise?—It contributes to the prosperity of a district in this way, that an increase of population brings with it an increase of cultivation.

7563. You think it has been attended with an increase of cultivation?—Yes; I can state that villages which I had in hand 15 years ago, which did not pay a rate of above 600 rupees, are now paying 3,000 rupees.

7564. And yet you say the actual social condition of the ryots is not improved?—Individually it is not improved.

7565. You say there is a great tendency to litigation; what courts have you to decide such disputes?—We have the courts of the moonsiff and the sudder amin, with an appeal to the judge.

7566. What proportion of the disputes or suits go into those native courts?—A large proportion.

7567. Are there many complaints against the judges of bribery or corruption?—There may be a few cases where suspicion may be entertained, but generally the courts are very much above suspicion; there are exceptions. There are a few underpaid officials, as moonsiffs, who may have been suspected of taking money; but I can see a great improvement in that class of people.

7568. Then, on the whole, justice is administered to the mass of the people, you think?—Not to the extent to be desired, but the facilities of obtaining justice are greatly increased.

7569. What improvement would you recommend for carrying out your views?—I would recommend a remission of the tax on proceedings to a great extent, and a greater facility to a ryot to go and complain and obtain justice in the course of a day or two, instead of a month being occupied, as is the case now.

7570. If it were required that every individual should have the limits of his property defined and properly registered, do not you consider that that would be the means by which much trouble and delay would be avoided?—Yes, much trouble and delay would be avoided, and it would greatly enhance the value of property.

7571. Are not you aware that, by the original native system, the putwarry kept a register of every man's property in the village?—Yes.

7572. Has that been discontinued?—The putwarry has the same official power which he had many years ago.

7573. But the limits of every man's holding are not sufficiently defined?—They are sufficiently defined to prevent any misunderstanding as to the amount of rent he has to pay, but I question whether they are so defined as they might be.

7574. With regard to the salaries allowed and the rank assigned to the judges, do you think any improvement could take place?—I think that the pay of the principal sudder amins, which now averages from 500 to 700 rupees, might be increased to 1,000 rupees, which should be the highest limit; the pay of the moonsiffs, being now 100, should be 150 to 300 rupees.

K. S. Brodie, Esq.
27 June 1853.

Jovis, 30° die Junii, 1853.

MEMBERS PRESENT.

Mr. Baring.	Sir J. H. Maddock.
Mr. Elliot.	Mr. Hardinge.
Sir George Grey.	Mr. Labouchere.
Mr. Mangles.	Mr. Ellice.
Sir Charles Wood.	Mr. Hume.
Mr. Herries.	Sir J. W. Hogg.
Mr. Lowe.	

THOMAS BARING, Esq., IN THE CHAIR.

Frederick James Halliday, Esq., called in; and further Examined.

7575. *Chairman.*] ARE you acquainted with the manufacture of salt in Bengal, and the system by which the revenue is derived from it?—I am.

F. J. Halliday, Esq.
30 June 1853.

7576. Will you state to the Committee the mode of manufacture which is adopted?—The manufacture is by a system of contract; the Government, through its salt agents, contracts with a number of small manufacturers who are called molunghees, giving them advances proportioned to their contracts. Those men on contracting, enter into certain restrictive conditions, as to the superintendence over their manufacture, which is very close, the restrictions probably being equal to the restrictions which would be necessary under a system of excise, and very much resembling those which would be necessary under a system of excise. Those contractors make the salt in comparatively small quantities; it is then conveyed to the central warehouses called golahs, at the expense of the Government, and sold to be delivered from those golahs at a price fixed every year upon the average of the previous three years, the price being always the cost of the manufacture to the Government, plus the duty charged upon imported salt, so that the price of salt in the different places of manufacture varies to the people according to the cost to the Government arising out of the expenses incurred in each place of manufacture. I have with me a statement for the year 1852, showing the actual price advertised at the different agencies, which, if the Committee think fit, I can put in.

7577. Does that paper show the cost of production, or the price at which the salt is sold?—Deducting as I have done from the price at which it is sold in each instance the amount of duty at 250 rupees for 100 maunds, I arrive at the actual cost of manufacture.

[*The Paper is put in, and is as follows:*]

PRICES FIXED FOR THE SALE OF SALT AT DIFFERENT PLACES.

THE selling price of salt at the Government golahs is determined yearly, and the last adjustment is as follows: the price in each instance being equal to the duty of Rupees 2.8 per maund, added to the cost of production calculated on an average of three years, viz.:

	Price per 100 Maunds.		
Hidgelee Pungah, at the Agency Ghauts	*Rs.* 316	250	66
Ditto, ditto, at Sulkea	326	„	76
Tumlook, ditto	318	„	68
24 Pergunnahs, ditto, at Sulkea	357	„	107
Chittagong, ditto	326	„	76
Arrakan, ditto, at Kyook Phyoo	302	„	52
Ditto, ditto, at Chittagong	330	„	80
Cuttack, ditto, at Sulkea	338	„	88
Balasore, dito, at ditto	325	„	75
Khurdah and Chilka, ditto at ditto	335	„	85
Madras Kurkutch, at ditto	308	„	58

From 1st May 1852, per notification, dated 30th April 1852.

 7578. There

F. J. Halliday, Esq.

30 June 1853.

7578. There is a considerable difference in the selling price established by the Government in different parts?—There is a difference, as I have said, in answer to a previous question, arising out of the different costs and charges to which the salt is liable at the different places of manufacture.

7579. If the difference is great, would it answer for the Company to contract for the manufacture in all places?—By no means. During past years, a number of places of manufacture have been closed, in consequence of their not being found to answer, the salt manufactured at those places lying unsold and unsaleable at the minimum price, which, according to the principles on which the revenue is managed, the Government are obliged to sell it for. Whenever the Government find that the salt manufactured at a certain agency is not selling, and that it is accumulating unsaleable upon their hands, their only course, if they cannot reduce the cost, so as to reduce the price at which they are able to offer it to the public, is (and this is the course which they have pursued in four or five agencies already, and which there is some prospect of their having to pursue in all the agencies) to close the agency where the salt is so unsaleable, the consequence of which is, that a very great number of families are thrown entirely out of employment, and very great misery and destitution are for a long time occasioned.

7580. What does the difference of which you have spoken of arise from; is it from the difference in the cost of labour, or is it from the inferior quality of the salt, or what is the origin of the difference of price?—A part of the reason for the difference of cost is more than I am able to explain, because it depends upon the lowest price which the contractors will take for their salt. The contractors, under the pressure of this occasional closing of the agencies, have come down very much in the prices which they demand for their salt in making their contract with the Government. But of course to that there is a limit, and the lowest price which the contractors deliver their salt at varies in different agencies. This arises out of local circumstances known to the contractors, but with which I am not familiar. They put the price down as low as they can, and under the threat of having the agency closed, they will probably put it down as low as it is possible to put it. But that is the chief cause of variation. It varies as much as from 7 annas a maund to 12 annas, and even 14 annas a maund, depending upon the price at which the contractor can afford to deliver it. Besides that, some places of manufacture are liable more than others to accident. For instance, some are more liable to inundation and storms, which destroy quantities of salt occasionally, and the expenses occasioned by those destructions are always thrown into the average of the three years within which they occur. Again, some manufactories are more distant than others from the place at which it is necessary to store the salt, and the cost of transit is greater: that is another reason for the difference of cost.

7581. In what mode are the contracts made?—The contracts are made year by year by the salt agent with each individual manufacturer, or molunghee. They are made in the salt agent's office openly, and in writing. A great crowd of contractors come to the office of the salt agent, at the usual period of the year, at which those contracts are made, and the agent makes contracts with them all.

7582. The agent is appointed by the Government?—The agent is a covenanted officer appointed by the Government to manage the salt revenue of a particular tract of country.

7583. Is it decided by public tender who shall have the contracts?—It may be said, practically, to be decided by public tender who shall have the contracts, though not in the form which a public tender would assume in this country. There is a great crowd and and a great clamour; the men offer the salt at such a price, but generally speaking, the price at which the contract is made is the same, if not all over one agency, at all events over large portions of one agency, and generally speaking the same over the whole agency, there being no great difference. Within each particular agency occasionally the endeavour is to make the price more or less to the contractor than it was the year before; the agent endeavouring to make his contract at a lower price, and the contractor endeavouring to get a higher price.

7584. Is there one price established with all the contractors, or is there a different price in the case of various contractors?—Generally speaking, the same price is established with all the contractors in one agency.

7585. And no special favour is exhibited?—None whatever; one thing which I know

I know influences the price of the contractor, is the distance of the place at which the salt is actually boiled from the markets, the manufacturer having to convey a great quantity of rice to those places to feed his labourers. There are a vast number of circumstances of that kind which are known to the agent and the contractor, and taken into consideration by both parties at the time the bargain is made.

7586. Has the agent instructions, as to the quantity of salt for which he is to contract orders, he takes as much as may be offered at a certain price?—No; the agent is generally told beforehand, that he is to contract in the ensuing year for such a quantity, which is fixed according to the quantity which has gone off in the preceding year, and which is likely to be sold. The Government in that respect acts as any other manufacturer would do. It orders the amount which it thinks it can sell.

7587. Has the Government adhered to the rule of not selling under such a price as would cover the cost, and include an amount equal to the duty levied upon imported salt?—So far as the Government can, it has adhered *bonâ fide* and strictly to that principle. It has recently been a subject of consideration in consequence of the number of people who have been thrown out of employment by the successive closing of different agencies, whether in point of fact, owing to the method of calculation adopted, the Government was not putting too heavy a charge upon its salt, which would be to the detriment of its own manufacturers, of course rendering the salt unsaleable in competition with the cheaper salt coming in by import. An examination was accordingly instituted, the result of which has been a correspondence, which was not long ago concluded, in which it was shown that of the different items composing the charges of manufacture, some items really upon close examination were preventive charges. That has now been remedied by an order which has gone out from the Home Government to the Government in Bengal, and the effect will be that about 15 rupees per hundred maunds will be deducted from the charges of manufacturing salt in Bengal, and about 10 rupees per hundred maunds from the charges in Cuttack, thereby reducing the price at which the Government can offer their salt for sale by those amounts respectively, and so far improving the chance which the Government has of selling its salt in competition with imported salt. But the apprehension in Bengal on the part of the persons connected with the manufacture, certainly is, that they are in process of being undersold, and driven out of their manufacture by the salt imported from foreign countries.

7588. How many agencies have been thrown out of operation?—Within my recollection Bhoolooa, Chittagong, the 24 Pergunnahs, Jessore, and half of Tumlooke. There remain now three agencies in Cuttack, which are small ones, not amounting in the whole to more than one ordinary agency, Hidgelee, and the half of Tumlooke; to which may be added the salt which is bought in Arracan, which constitutes a very small agency.

7589. The Government sells any quantity, not under 50 maunds, does not it?—Anybody who chooses may purchase at a fixed price, which is published in the Government "Gazette" at the beginning of the year, and the announcement repeated occasionally, so that the commercial public may know it; quantities of not less than 50 maunds.

7590. Is 50 maunds too large a quantity to be bought by any single individual, in your opinion?—I have never heard it alleged in Bengal that it was so. It was said, not by the people themselves, but by the officers of the Government assuming to speak for them, that when the minimum amount was 100 maunds, it was too large, and in consequence of that it was reduced to 50 maunds. I do not know that there would be any indisposition to lower it still further, if there was any general complaint made that it was too great a quantity.

7591. It has been stated, that not only is that too large a quantity as a minimum, but that there is a system of sub-monopoly existing in the country: are you aware of the existence of such a system?—There was, undoubtedly, a system of sub-monopoly existing under the old plan, for which this system of open golahs and purchases at fixed prices was substituted. The former plan was, that the Government put up for auction sale, once in every year, a certain fixed quantity of salt, and they used to imagine that they could estimate every year the quantity of salt required by the population, and could sell neither more nor less. Under that system, which prevailed for a great many years, no doubt a great sub-monopoly did grow up, which was complained of as being very

F. J. Halliday, Esq.

30 June 1853.

oppressive to the people. I have always understood that the system of sales at fixed prices, as at present adopted, especially since we have lowered the quantity which may be purchased to 50 maunds, has completely destroyed that sub-monopoly. I think it is easy to suppose that it must do so; seeing that any man who can command money enough to buy 50 maunds of salt may, at any time he likes to buy it, set up a shop, or send it to any part of the country where salt is required, and any merchant from any part of the Lower Provinces supplied with this salt may send down and purchase any quantity he thinks may be wanted in his neighbourhood; in short, there is no restriction whatever, except this limit of 50 maunds, upon the manner of purchasing by any person who may be disposed to purchase. I may mention that, under this system, combined with the system of import, the consumption of salt has very much increased in the districts affected by it.

7592. A paper has been put in to the Committee which, according to its figures, would show that the net amount received by the Company, from its system of contractors for the manufacture of salt in Bengal, would not correspond with the amount which it would receive if an equivalent quantity of salt were imported, paying the duty fixed by the Government. It exhibits a very considerable difference. The sales of the Government salt ought, according to the statement referred to, to have produced 8,06,26,003 rupees during the space of seven years, from 1845-46 to 1851-52, while the official returns of the East India Company only show a net profit, during those seven years, of 6,92,53,633 rupees; can you explain to the Committee how that discrepancy arises?—I understand Mr. Aylwin to have attempted to show, by this statement, that the Government does not act up to its professed principle of selling at the minimum price, composed of the real costs and charges of the manufacture, plus the duty; but that, on the contrary, it sells at a less price, which, as the duty must remain the same, proves, in his opinion, that the Government under-calculates, and, as I understand him, purposely under-calculates the costs and charges; thereby committing a fraud upon the public, and imposing a differential duty in favour of its own salt and against the imported salt, for the express purpose of keeping out the latter. That is the understanding which I gather from his evidence. He shows it in this way: that whereas in those seven years, from the figures derived from the India House, and therefore not to be challenged in point of correctness, the Government has manufactured and sold wholesale and retail a total amount of 2,95,29,421 maunds, which, at the different rates of duty prevalent in those years, varying from 3 rupees to 2 rupees 8 annas, ought to have produced 8,06,26,003 rupees; they have, in fact, after deducting the charges of manufacture agreeably to the figures which he has here furnished, only realised 6,92,53,000 rupees. The difference between these two sums of 8,06,26,003 rupees and 6,92,53,000 rupees represents, in Mr. Aylwin's statement, the amount by which the Government has defrauded the public and evaded its own declared principle, by levying a differential duty against the imported salt. Upon looking at this statement, with the aid of details which are to be obtained at the India House, I find it open to the following corrections. In the first place, the total amount of salt sold and manufactured is composed of two items: salt sold at the golahs wholesale, and salt sold retail in the salt-producing districts. Mr. Aylwin has calculated the duty, during those years, upon both those columns alike, being probably unaware of the fact that the salt sold by retail in the districts of manufacture, in the manner explained to the Committee on the last day by Mr. Prideaux, is sold at a very much lower rate than the salt sold wholesale, which has been found to be necessary, in order to secure any salt being sold there at all. The average difference in those seven years between the profit, which in this case may be called revenue, realised upon the wholesale sales of salt, and realised upon the retail sales of salt has not been less, but in point of fact has been more than 1 rupee 2 annas a maund. That reduces the amount given in those columns by Mr. Aylwin, as the revenue which ought to have been realised, from 8,06,26,003 rupees to 7,32,33,697 rupees: a very important reduction from the amount which, on Mr. Aylwin's own principles, ought to have been realised by the Government under this system. On the other hand, in the column of charges of manufacture and collection, &c., which obviously, according to the principles assumed by Mr. Aylwin, and admitted by the Government, ought to include only the real costs and charges, exclusive of all costs of prevention, Mr. Aylwin has, from not having had recourse to the detailed

detailed accounts, included both. Now the costs of prevention, during those seven years, averaged more than 8 lacs of rupees a year. For the seven years, taking it only at 8 lacs, the amount to be deducted from this column is 56 lacs of rupees. After you have made that correction, the charge of manufacture, instead of being 2,51,42,976, is in reality 1,95,42,976. Deducting that corrected account from the column of gross revenue, instead of the amount which Mr. Aylwin has deducted, you have the actual net profit which should have occupied this column, according to the precise accounts of the department; not as Mr. Aylwin has stated, of 6,92,53,633 rupees, but 7,48,53,633 rupees; that is to say, whereas, in Mr. Aylwin's statement, the amount which the Government has received is greatly less than the amount which they ought to have received, which deficit he puts down to the account of fraud, the fact, upon correcting the accounts, is, that the amount which they have received is greater than the amount which they ought to have received; and therefore the Government system has told against itself, and in favour of, instead of against, the importer.

7593. I understand you to say, that this difference arises, in the first place, from the Government not deriving upon the retail sales the profit of 2½ rupees, but only of 1 rupee and 2 annas; and, in the next place, from the column in Mr. Aylwin's statement of "charges of manfacture," including a large sum for the preventive service, which ought not in justice to be ascribed to the cost of production?—Precisely so.

7594. It appears that the retail sales amount to nearly one-fifth of the whole of the sales, and upon those retail sales there is a difference to the prejudice of the importer of one rupee and two annas per maund; how do you explain that?—It would be to the prejudice of the importer, if the imported salt could possibly find its way into the Bengal manufacturing districts; that in Bengal we hold to be impossible; but I imagine, if the importer should wish to try it, there would be no great objection to allowing him to do so. Considering that the salt is manufactured at a cheap rate in those districts, and in large quantities, and that the imported salt must be carried there generally in a roundabout way, it is not likely, we think, that any importer would ever endeavour to carry his salt there, even at the low rate at which the Government is obliged to sell its salt on the spot. If, however, any importer were to wish to try the experiment, and if any plan were presented to the Government for that purpose, which would reasonably secure it against smuggling arising out of the transaction, I dare say there would be no difficulty in allowing the importer his full share of any advantage arising out of it.

7595. If the importer could import salt, paying a duty of only one rupee six annas, you think he could not compete with the Indian manufactured salt, on account of the cost of transit to those places where the Government was selling with a profit of one rupee and six annas?—I think it very likely that he could not; I cannot imagine that he could; but if any importer thinks he could, and the experiment could be so tried, as to secure the Government fairly against the chance of increased smuggling arising out of the system, I imagine there would be no objection to allowing the experiment to be made. No importer has yet offered or dreamed of making such an experiment, and it still remains to be shown whether any importer ever will.

7596. Will you state to the Committee, supposing all duty were taken off the import of salt, and the Government abandoned any interest in the manufacture of salt, leaving the manufacture of salt free to the natives, without any excise duty or any impediment, what, in your opinion, would be the effect upon the importation of salt to India?—It is generally understood by those best acquainted with the subject, and it cannot be denied by any one who looks into the details, that the present price of the Government manufactured salt in Bengal is very much raised to the consumer in the market by the necessary want of economy, not to say extravagances, connected with the Government system of manufacture, and by those many peculations, and extortions, and corruptions which are inevitable in such a system, and carried on with such instruments. It has seemed almost certain under those circumstances to persons informed upon the subject, that if the Government were to withdraw, if there were no duty imposed, and the whole were left perfectly free, the native manufacturers in Bengal would forthwith completely and entirely undersell the imported salt, and there would not be a grain of salt imported into Bengal.

F. J. Halliday, Esq.

30 June 1853.

7597. The result of what you say appears to prove, that the system adopted by the Government, though not prejudicial to the importer, is prejudicial to the consumer?—I have no doubt it is so, even independently of the duty. The Government, as far as in it lies, is obliged at all times for its own sake to look as closely as possible into the cost of manufacture, and to reduce it to a minimum; but do what it will, the costs of such an undertaking conducted by the Government, are sure to be very much larger than the costs of a similar manufacture conducted by a number of private individuals. To that extent, let the Government do what it will, the consumer is at a disadvantage under the present system.

7598. Could the Government now establish such a system of excise in Bengal as would secure its present revenue, and equally secure itself as it is secured by the present system against all frauds?—That is a question which has been very much considered in India, and certainly the balance of opinion there has been against the experiment. I confess, speaking a single opinion, I am in favour of the experiment. I should be very glad to see it tried. I am inclined to think that, under an excise system properly managed and gradually introduced, for that is essential to the experiment, the salt manufactured in Bengal could be brought to market at a much lower rate than it is now brought, which is the whole matter. If, after that, supposing the duty to be necessary, the importer of salt into Bengal could undersell the native salt, he might be allowed to do so; but I very much doubt, under such circumstances, whether he would. I think, if the manufacture were left in private hands, and the duty collected by an excise, the chances are that even then the home-manufactured salt would undersell the imported salt.

7599. What do you mean by "private hands;" do you mean that every individual should be allowed to make salt, subject to an excise duty, or that the permission to do so should be given only to persons who could give security against fraud?—I think it cannot be allowed to every person; the expense of an establishment to superintend such a system of excise as should allow any person who chose to manufacture upon ever so small a scale on all parts of the coast of Bengal, would be so great as to eat up the revenue; but I think, without insisting upon the manufactories being very large, but looking generally to the respectability and the sufficiency of the individuals allowed to manufacture, you might, without going the length of allowing all persons to undertake it, allow a sufficient number of persons upon a sufficiently small scale to undertake it, so as very much to reduce the cost to the public.

7600. Can you state for what price you think salt could be manufactured in India, apart from any duty or Government charges?—I have seen it stated, in print, that it might be manufactured so low as four annas a maund; that is, 25 rupees per 100 maunds. Our lowest cost now is, for Arracan salt, 52 rupees on the spot; our highest price being 107 rupees at the 24 Pergunnahs. I am not prepared to say, from any actual knowledge I possess, what is the lowest price at which it could be brought to market under those circumstances; all I say is, that I have seen it stated in print, that in 1765, for example, it was actually brought to market, in Calcutta, at four annas a maund, including all the expenses of manufacture and transit, before the Government interfered. It is stated, also, by a Mr. Bolts, in his evidence before a Parliamentary Committee in 1773, that he, a European concerned with natives, and therefore probably subject to a good deal of expense more than the native manufacturer would be liable to, actually produced salt, and brought it to market in Calcutta, at 55 rupees a hundred maunds; which is exceedingly low compared with the greater part of the prices in the statement I have given in to the Committee. It is 25 rupees or 30 rupees lower than the lowest price at which English imported salt has been sold.

7601. Sir *C. Wood.*] You said you saw it stated in print; what is the authority upon which that printed statement rests?—I think it will be found stated in the evidence which I quoted, given in 1773. It may be considered as bearing upon that question if I state that at Cuttack, being at present one of our dearest places, for at present we give a high price for Cuttack salt, I happen to have seen a letter written by an officer whose acquaintance with all things in Cuttack is undeniable, Mr. Wilkinson, who was for 25 years collector in South Cuttack; who says, speaking of the probability of doing away gradually with one agency after another, and its effect upon the ryots in the agencies,

"Sooner

"Sooner than lose the power of making salt at all, I have no doubt the molunghees in Cuttack would agree to make kurkutch, or solar evaporation salt, at two annas; and pungah, which is boiled salt, for four annas per maund, and perhaps even less."

7602. From that do you conclude that those prices would yield them a profit?—I give it for what it is worth.

7603. The returns of the different presidencies show that there has been a much greater proportionate increase in the revenue at Bombay, where the revenue is entirely derived from customs and excise, than in Madras and Bengal, where there is a more direct Government interference with the manufacture: in your opinion, does that tend to establish the fact, that a change of system in Bengal would produce a greater amount of revenue?—I do not think it affords any reason for believing that an excise system would produce a greater revenue; I do not believe the excess in Bombay is owing at all to the system of excise; a great part of that salt which pays revenue in Bombay is exported to Bengal and consumed there, and besides that, in the long run, there has been a considerable increase in the consumption in Bengal, and the increase is going on. I myself received a letter only the day before yesterday from an officer in a high position connected with the Government of Bengal, who tells me that the salt revenue in Bengal for 1852–53 is 16 lacs in excess of that in the previous year, which would bring the revenue of 1852–53 very nearly up to one of the highest previous years; at all events, it gives me ground for believing that the revenue is on the increase, and that the falling off, which arose from the reduction of the duty in 1849-50, is already in process of being recovered, as I have no doubt it is.

7604. What is the date of that letter?—Last May.

7605. There has been a great increase in the revenue derived from salt in the North-western Provinces, has not there?—Yes.

7606. How is that to be explained?—I think it may be explained partly by the gradual improvement in the circumstances of the people, but more from the immense improvement which has taken place of late years in the efficiency of the Customs' line of preventive establishments.

7607. Would not what you state as to the recent increase of the revenue tend to show that it would be advisable to carry out a further reduction of the duty on salt?—The revenue has not yet come up to what it was before those reductions began, and till it does so, I think it would be imprudent to attempt any further reduction; but as soon as it comes up to that amount and covers it, and the increase shows a tendency to continue, the Government may safely proceed in reducing the duty; they ought, in my judgment, gradually to proceed experimentally reducing it as far as they possibly can, without detriment to the revenue.

7608. Do you think there is any possibility of providing a substitute for the revenue derived from salt?—I see no way of doing it.

7609. It has been suggested to the Committee that the revenue might be increased by an increased duty on imports?—The imports are very largely from England. If the English people think fit, I dare say it would be a very good thing for India, and very practicable.

7610. Is there any other source of revenue which you can suggest?—I am not aware of any other great source of revenue sufficient to speak of as a substitute for the present salt revenue.

7611. Your idea is, that the profit upon the manufacture and the duty might be gradually diminished as the revenue would permit?—I think so. I look upon it that that is the principle upon which the Government has been acting; they have gone even a little beyond the point of prudence in acting upon it, but I think, keeping within the line of prudence, they ought to go on; it would be most unsafe to make a general reduction down to 1 rupee a maund, as has been suggested by some parties; it appears to me quite out of the question.

7612. The present tendency of your opinion seems to be that it would be desirable, instead of the manufacture under the Government control, to substitute an excise duty?—I should like to see it tried, certainly. I think the people have a right to see it tried in all those cases in which the Government has been obliged to stop its own manufacture, because of the competition of imported salt. There is a case of Mr. George Prinsep, which has been spoken of in some of this evidence. Mr. George Prinsep began supplying salt to the Government solely as

F. J. Halliday, Esq.

30 June 1853.

a contractor, which anybody may do, and which Europeans other than Mr. Prinsep have done; Mr. Prinsep found it a losing concern. He took great pains with his salt; he made salt much better than the surrounding molunghees, but he was not allowed to receive for his salt in the contract more than they received; in fact, the general contract price of that district regulated the contract price of his salt, and that of all the neighbouring small manufacturers; he was therefore obliged to accept as the price of his salt, the same price as was given to the native molunghees, but by attention and skill he made his salt much better, and it was very much more profitable to the Government, though he himself reaped no advantage whatever. Upon seeing that he grew careless and made his salt no better, perhaps worse than the molunghees around him, it then became unsaleable together with the salt of the neighbourhood, and the Government intimated to him that they did not want his salt any more; they would not enter into any further contracts with him. He then said, "Let me come in under a system of excise. I will concentrate the manufacture so as to ensure you against loss by contraband dealing; you shall put your own excise agents into my premises; I will pay the duty, sell the salt, and profit by the improved manufacture which I shall be able to produce." He did so; it was allowed by the Government, and since that time the manufacture has been profitable. Now, I think that that furnishes a sort of key to what we ought to do in those districts, in which we are driven to stop the manufacture. It strikes me that we ought not only to wait till people are wise enough to come forward and say, "Let us manufacture salt under an excise system," but we ought to encourage them to do what Mr. Prinsep did; we ought to say, "We will not take salt from you any longer as manufacturers; but if you choose, in a manner which shall secure us from the danger of smuggling, to establish a manufactory of your own, pay the excise duty, and sell the salt, do so." I think the experiment might be tried. I think people would try it under those circumstances, and it would be the fairest and best way of gradually introducing a system of excise; unquestionably if it were found to answer in those districts where the Government have been obliged to give up its own manufacture it would be extended to others, and in that way, safely and gradually, the system of excise, if found practicable, might be extended over the whole country.

7613. In Mr. Prinsep's case, he was at liberty, paying that excise duty, to sell at whatever price he chose?—He was.

7614. Was that facility granted to Mr. Prinsep as a favour, arising from partiality, or what was the reason of the Government granting him that privilege?—It was obviously advantageous to the Government; I believe the Government at that time would have granted a similar privilege to any similar person who had come forward. He established the manufacture of salt on a new principle; he went to considerable expense in erecting machinery and pans, and in introducing an entirely new method of manufacture. These were the reasons which were assigned by him as being such as ought to influence the Government in allowing him to manufacture salt upon the principle proposed, namely, the production of boiled salt in a very considerable quantity on a limited and easily-guarded space, thereby affording an opportunity of the best possible description for trying the experiment of an excise, which had been so long debated in Bengal; next, a great reduction in the price of the article, and the substitution of hired labour for the advance system, which is fraught with so many evils both to the persons to whom the advances are made, and to those who are obliged to make the advances; upon those grounds, the Government allowed him to carry out his project, and their doing so was approved by the Government at home. I have no doubt, upon the same grounds, they would have allowed any number of persons to attempt a scheme of the same nature.

7615. Sir *C. Wood.*] When was the change made?—In 1835.

7616. Sir *G. Grey.*] Do you know whether any similar application has been made by any other party in any other part of Bengal?—I am not aware of any other application having been made.

7617. Mr. *Mangles.*] What is the case of Saugor Island?—That was a case similar to Mr. Prinsep's first experiment.

7618. Did the proprietors never ask to be put upon the same footing as Mr. Prinsep?—I am not aware that they did.

7619. *Chairman.*] It has been stated that the annual cost of salt to a native

is

is a very great per-centage upon his annual earnings; are you of the same opinion, or can you give the Committee any idea as to what proportion of his earnings is expended in the purchase of salt?—No doubt the expense to the native is increased by the duty as well as by those excessive charges of manufacture, if they are to be so called, to which I have referred; but I think the estimate of what it really costs him, which is given in the statistics published by the East India Company, is correct. Mr. Aylwin challenges it in one part of his evidence, and endeavours to show that it is manifestly incorrect. It so happened that, long before I ever thought of coming to England, or being examined on this subject, and without the slightest regard to any inquiry of this kind, I had a casual conversation with a man likely to be very well informed upon these subjects: an East Indian, a deputy-collector, and a man who has mixed intimately and familiarly with the natives from his birth, and has been officially employed among them, and is thoroughly acquainted with all their concerns. I happened to ask him (and to jot down, as I was accustomed to do, the heads of his information) something about the cost of salt to the ryots in the Bengal villages. I had no conception whatever that it would ever turn to account in this way. When I saw this evidence of Mr. Aylwin's, I turned to it, and I found it remarkably corroborated the statistical tables which have been referred to. He told me that in a Bengal village salt costs to the peasant one anna and a half to one anna and three-quarters a seer; that will be at the rate of about 1 ¾ *d.* a lb. The consumption is about at the rate of half an anna a head per mensem; or six annas, equal to 8 *d.* a head, per annum. Their earnings he said he reckoned at from two to three rupees a month; so that the cost of salt is a little more than one per cent. upon their earnings. Mr. Thornton's tables give one and a half per cent.

7620. Is the district where the salt is produced of a very unhealthy character, and the population of a very degraded description?—One of the districts where salt used to be produced, the Sunderbunds, was very unhealthy, but not the rest; and I am not sure that the Sunderbunds are unhealthy to native constitutions. The population in those parts of the Sunderbunds where salt was made used to be exceedingly dense; it was ascertained that the population in the salt-producing part of the Sunderbunds was as dense as in the district of Benares. The general opinion in India among the best-informed persons is, that the statements as to the depressed condition of the molunghees are entirely incorrect; that they have not a shadow of truth in them. That has been so often stated on good authority, that it seems very late in the day now to come back to these subjects, and to have to contradict such statements as those of Mr. Aylwin, in which he speaks of the molunghees as little beyond animals, and as being slaves, as their fathers were before them, and its being a matter of mere humanity to relieve them from their salt contracts, which depress them below the grade of civilised and almost of human beings. So far back as the inquiries which took place previous to the last Charter Act, Mr. Holt Mackenzie, whose opinion, I believe, every one will consider entitled to very great respect, gave his opinion on that point, and also on another point which I see touched upon in this evidence; namely, the comparative purity of the Bengal salt, which, as it states all I could state in a very few words, I may be permitted perhaps to read. He said: "As to the quality of the Bengal salt, I believe, there has been no small misapprehension. It is spoken of as being produced by boiling 'the dirty and slimy brine of pestiferous marshes.' Now, more than half of the agency salt is produced in the populous and well-cultivated districts of Hidgelee and Tumlook. At the other agencies a large proportion of the produce is manufactured amidst or closely adjoining to cultivated land; and all of it, when delievered from the Government warehouses, is decidedly superior in quality to the bay salt of the Coromandel coast. The boiling, indeed, being effected in small pots, supplied with clear brine, and skimmed from time to time as impurities rise to the surface, struck me, when I saw the procees, as peculiarly favourable to purity, though laborious and expensive in the use of fuel; and I am not aware that the notion (possibly an ignorant one) has been contradicted by any analysis. The condition of the manufacturers has been made matter of complaint; but I believe that it will be found that they are now, and have ever been, better off than other classes of the same rank, and that any suspension or reduction of the manufacture would be considered by them as a loss. That they are in a virtual state of

F. J. Halliday, Esq.

30 June 1853.

slavery I consider to be a statement quite at variance with the fact, and the unhealthiness and danger of even the worst of the places in which they are employed has been much exaggerated." That is on record in the Appendix to the Report in 1832.

7621. Is your opinion in accordance with that statement?—I was officially employed for three years in a very large salt-producing district, and I made the remark then, which I have often repeated from personal observation, that the condition of the salt contractors, the molunghees, was very much superior to that of most of the other ryots of Bengal with whom I came in contact; they are more comfortably off; their dwellings are larger and better, and more comfortable, and everything about them gives signs of wealth, which it would be natural enough to expect, but such as you do not find in other districts where the molunghees are not employed.

7622. Sir *J. W. Hogg*.] You said, that in some districts the manufacture of salt had been discontinued by the Government, on account of its cost; have representations been made to the Government from those districts, stating the distress of the people in consequence of the discontinuance of the manufacture?—Such representations have been made, and every endeavour has always been made by the people concerned, to work upon the pity and commiseration of the Government, so as to prevent the manufacture being put an end to. It has been represented sometimes, with loud outcries and clamour, by people who have come up to Calcutta for the purpose, that thousands of families would be ruined and destroyed by closing the manufacture; and that has very often indeed had so great an effect upon the officers of Government, they have persisted for one year or two years, after they saw they were manufacturing at a loss, in giving further orders form anufacture in those districts; because, as I have heard them say, they could not find it in their hearts to persist in closing the manufacture in the face of the pitiful outcries and remonstrances of those wretched people.

7623. Sir *G. Grey*.] If there were permission given under a system of excise to any person in those districts to manufacture salt, do you believe it would be manufactured by private persons?—I think it would. At all events, I think it is fair to the people to give them an opportunity of manufacturing it.

7624. Employment would then be afforded to that class of people who were before employed under the system of contracts?—Precisely.

7625. You stated, that Mr. Prinsep's private manufacture has answered since he has manufactured under an excise system; but that before, when he was manufacturing under contracts with the Government, he incurred a loss; did the profit which he made under the excise system arise from the higher price which he obtained for his salt, owing to improvements in the manufacture, or from the reduction which he was able to effect in the cost of production?—I am not sufficiently acquainted with the details of the manufacture to be able to answer that. I have no doubt that the details might be procured; but the fact that he lost under one system, and gained under the other, was communicated to me by one of his executors, I think only yesterday.

7626. Are you aware whether the price he sold at exceeded the price he obtained before?—It exceeded the former price; in that way he gained. He gained what the Government had previously gained.

7627. It has been stated to the Committee, that it is impossible to manufacture salt in India at a profit; I understand, from your evidence, that you are of a different opinion; you believe that, under a free system of manufacture, subject only to an excise, a sufficient profit would be obtained from the manufacture of salt to induce persons to enter into that employment?—I think so; under a free system, with no excise, I am quite certain of it. The restrictions necessarily belonging to an excise system might affect the manufacture, and would doubtless be found to do so in practice.

7628. Sir *J. W. Hogg*.] Your plan, I understand, would be to try the system of excise in some of those districts where the manufacture of salt has been discontinued, retaining at the same time the Government manufacture, so that if the excise failed the Government manufacture might be still carried on; but, on the other hand, if the excise system succeeded, the Government manufacture might be gradually abolished?—Precisely so.

7629. Sir *G. Grey.*] You do not think it would be safe for the Government entirely to withdraw from the manufacture, and trust for a supply to imported salt?—I do not think it would be safe.

7630. Mr. *Hume.*] You say you do not think the Government would be warranted in making a reduction to one rupee instead of two rupees eight annas; have you paid any attention to the great increase which has invariably taken place on the reduction of the price of every article of general consumption to the people of that country?—No doubt I am aware of that increase, but the consumption of salt would have to increase more than 150 per cent. in the lower provinces of Bengal to bring the revenue up to what it is now. It is not conceivable that the consumption of any article, saying nothing of such a thing as salt, could increase to that amount in any but a very long space of time, if at all.

7631. Do not you think that continuing the heavy duty actually prevents the trial being made, how far the consumption would increase by a decrease of price?—Continuing the heavy duty is undoubtedly against that experiment; and therefore it is that the Government, as I have said before, even beyond the limit of prudence, persisted in gradually reducing the duty.

7632. Have you considered what portion of the salt manufactured in India is smuggled?—I believe a very small proportion is smuggled. I believe we could not go on selling salt in so large a quantity, increasing year by year as it is in the long run, unless smuggling were very much kept down; on the other hand, I have ascertained from official reports, the attention of the Government being closely directed to this very subject, that, as far as they know, smuggling is kept down to its lowest possible limit. The Government is always doing its utmost to increase the efficiency of the preventive establishment, and it is believed that they do improve it year by year; and, in proportion as it is so improved, smuggling must of course decrease, and I have no doubt it will decrease.

7633. You say that the attention of the Government has been directed to keeping down the duty to the lowest possible limit; will you state on what principle the limit, which you say exists, has been calculated; is it on the price at which the article can be manufactured, or what is the principle you allude to?—What I mean is this, that taking one of the most favourable of those years as a standard, I think the Government, as far as I am aware of their views, would not be indisposed, but, on the contrary, would be very strongly disposed, to go on gradually reducing the duty so long as they had reason to see, and practically did see, that, notwithstanding the reduction of the duty, the increase of consumption continually brought the total revenue up to this standard amount. I mean to say they would not look to any increase beyond this standard amount; but, as the standard kept up to that they would prudently, and cautiously, and gradually go on reducing the duty, as long as they found it practicable to do so.

7634. Have you formed in your mind any idea of the amount, which I would denominate the pivot point of smuggling, at which the natives might be obliged to cease their manufacture?—No, I have not, but I do not believe that one rupee a maund would do it; the duty of one rupee a maund would be so much in excess of the intrinsic value of the article, that the inducement to smuggling would remain for practical purposes almost the same.

7635. You agree that if smuggling could be put down the consumption of the Government salt would greatly increase?—The question assumes that smuggling is not put down, and that the sale of salt in the long run does not increase, both of which assumptions I believe to be contrary to the fact.

7636. You do not think that the statements which have been made to this Committee, that one-third or even two-thirds of the salt manufactured is smuggled?—Certainly not.

7637. Have you any data on which to form the opinion which you have stated as to the small quantity which is smuggled?—What I rely on is the constantly recorded reports to the same purport of all the individual officers employed in the preventive service, and the gradually increasing sale of salt at this high duty, which is incompatible with the existence of such a large amount of smuggling.

7638. Are you aware of certain individuals having established a manufacture of salt, and having been obliged to give up the manufacture?—I think the

F. J. Halliday, Esq. 30 June 1853.

Saugor Company gave up their manufacture; I do not exactly know on what grounds; the fact I believe is that one or two people did attempt the manufacture of salt, and afterwards gave it up; it is a long while ago, and I do not exactly remember the circumstances.

7639. You are not of opinion that an immediate reduction from 2 rupees 8 annas to 1 rupee would put an end to smuggling, or so increase the consumption as to bring up the revenue to the present amount?—I am not of that opinion.

7640. Sir *T. H. Maddock.*] What are the means provided for preventing smuggling from the salt works of Mr. Prinsep?—The means are the superintendence and supervision of the agents of the Government employed in his works for that purpose, precisely as under a system of excise.

7641. Are you of opinion that you could introduce a similar system of check and safeguard, if you were to admit private manufacturers to establish works in many districts where the public contracts have been discontinued?—I think it could be done; I admit it has been disputed; a great deal has been said on both sides, but that is my opinion.

7642. Would it not be attended with a comparatively greater expense in small manufactories which might be established than in the larger one of Mr. Prinsep?—If you extended the permission to very small manufactories no doubt it would, but that would be very inexpedient.

7643. Are you of opinion that the present system of retail sales of salt in the manufacturing districts of Bengal, at prices considerably lower than the cost of manufacture, plus the duty, is in accordance with the resolution of the House of Commons' Committee in 1836?—I think it is in accordance with the spirit of the resolution. It is not strictly in accordance with the letter, but it is most perfectly in accordance with the spirit of the resolution, for the reasons which I gave before; namely, that the imported salt does not in fact, and cannot, as I believe, come into competition with that salt in the manufacturing districts; and next, that the difference given up in those districts is in fact a charge of prevention; it prevents a great amount of smuggling, which under any other circumstances must take place in those districts, and which to that extent would displace an equal quantity of either manufactured or imported salt.

7644. Do you recollect that this question was considered by the Bengal Government?—I am not aware of any special consideration.

7645. Have you the means of stating to the Committee the reductions which have taken place in the cost of manufacture in the last 10 years?—I have not, but I know they are considerable.

7646. There has been a diminution of the cost of manufacture, I believe, in every one of the agencies?—In every one of the agencies. There has been a great deal more care taken of late years in the manufacture, and a great deal more care as to advances. A great part of the losses which are thrown upon the cost of the salt have arisen from advances made to the contractors, and not afterwards recovered; that has very much diminished; it has now been reduced to a minimum, and also losses in other ways have been guarded against.

7647. Supposing that 1,250,000 *l.* sterling may be taken as the salt revenue of all India, what additional rate of customs' duties upon imports generally would be necessary to make up the difference?—That requires a calculation which I am not competent to go into at the moment.

7648. What is the average per centage of customs' duties in different parts of India?—Probably 5 per cent.

7649. Are you aware of the gross receipts of customs of all India?—I think they amount to about 2,000,000 *l.*, speaking from memory.

7650. Are you of opinion that an additional 5 per cent. might advantageously be levied upon imports, in case it should be considered advisable to abolish the duties on salt altogether, and to find a substitute in an import duty?—I have said, speaking from an Indian point of view, that I think it would be advantageous; speaking from an English point of view, I doubt whether it would be considered so.

7651. Mr. *Hume.*] You have stated that the condition of the molunghees is not so degraded as has been stated before this Committee; have you ever been in those districts?—I lived for three years in a salt district.

7652. Have the people any other means of employment besides that of the manufacture

manufacture of salt?—They are almost all connected with land; they have almost all of them land.

7653. If the manufacture of salt were put an end to, would they be able to obtain employment from the land?—In the course of time no doubt they would turn to it, but it is not possible to put an end to an immense manufacture like that in a district, without causing a great amount of distress, however temporary it may be.

7654. What has been the change which has taken place in another part of Bengal by the cessation of the weaving and the cloth manufacture?—It has scarcely taken place during the time I have been in India; I think the change had taken place before I arrived; I have, however, heard it described as one which at the time was exceedingly distressing to the population, and from the effects of which the district and city of Dacca have not yet recovered, if they ever will.

7655. Are you acquainted with the condition of the ryots at Mymensing, Jessore, and Dacca?—I have been in those districts.

7656. In what condition are the ryots compared with the molunghees?—My impression of the condition of the ryots generally, as compared with the molunghees, is that the former are not so well off as the latter, by any means.

7657. The condition therefore of the molunghees would not be a bar to the abolition of the manufacture of salt, if other circumstances should be favourable to it?—To abandon the manufacture would make their condition worse; it would reduce them from better to worse.

7658. You think there is not sufficient employment for those people if the manufacture of salt were removed?—There would not be for some time, I think.

7659. Mr. *Mangles.* You think they are in a better condition, because they have the manufacture of salt?—Yes.

7660. *Chairman.*] You alluded to recent advices which you had received as to the prospects of the salt revenue; have you any advices from the same quarter as to other sources of revenue in India, and any improvements which are going on there?—I should have no objection, if the Committee would permit me, to read some extracts from a private letter from the Secretary to the Government of Bengal, which I received some days ago. The date of the letter is, "Calcutta, May 1853." Some of the things which it states very pointedly bear upon some suggestions which have been made to the Committee, some by myself, and some by others; and show that some of the more important improvements which have been suggested here have been, or are in process of being, anticipated in Bengal. He says, "After all we are doing something. The Mofussil Small Cause Court Act, including a clause empowering the Government to invest any judge, native or European, with summary jurisdiction, is drafted, and will be read a first time almost immediately. The Act for shortening and improving the procedure in regular appeals is ready to pass, and will, I trust, become law in the course of this month. A combined code of rules for administering the affairs in all departments in Arracan and Tenasserim has been drafted, and will be sent up to the Legislature with a short Act, giving the rules the force of law; I hope we shall do the like in Assam. Every branch of the public revenue is most prosperous. The prices of opium, notwithstanding an out-turn of 40,000 chests last year, and a probable out-turn of 50,000 chests this season, added to a rebellion in China, keep up to about 1,000 rupees a chest, and the gross proceeds in 1852-53, including Bombay, will not fall short of 5,000,000*l.* sterling. Salt also is looking up; the receipts of 1852-53 being 16 lacs in excess of those of 1851-52." There is a little bit more of the letter I shall be glad to read, though it does not quite bear upon this sort of improvement. "Steps are being taken to carry out the plan of education, sanctioned by Lord Hardinge in 1845, and afterwards approved of by the Court of Directors, but which, for the most part, has ever since lain in abeyance; and, I trust, by the time you return, we shall have a school in every zillah in Bengal and Bahar, and, at least, one more central college. Arrangements are also completed for inspecting the whole of the Lower Provinces."

7661. *Chairman.*] What has been the reason of those educational improvements remaining in abeyance?—The want of funds, arising out of the state of war.

7662. Mr. *Hume.*] What is meant by the inspection which is there spoken of?—An administrative inspection of the whole of Bengal.

F. J. Halliday, Esq.

30 June 1853.

7663. What is that inspection to comprehend?—It is an administrative inspection of all the lower part of Bengal, in order that the Government may be satisfied as to the manner in which every institution and every officer is working.

7664. Sir *J. W. Hogg.*] By whom would that be made?—First of all by officers deputed in advance, and afterwards by the Governor-General himself in person.

7665. Mr. *Hume.*] Does it allude specially to police, or to the tenure of land, or to the administration of justice?—It includes every part of the administration which can be examined, inspected, and improved in a tour of that description.

7666. Sir *J. W. Hogg.*] Has that inspection been made by officers of the district, or by persons specially appointed for the purpose?—It has been made or is making by officers of the highest official rank, deputed specially for the purpose.

7667. And by officers unconnected with the district?—By officers wholly unconnected with the district; for instance, Mr. Colvin, one of the Judges of the Sudder Court, and Mr. Currie, a member of the Board of Revenue, Mr. Mills and Mr. Jackson, Judges of the Sudder Court, and Mr. Ricketts, and another member of the Board of Revenue, have each at different times been deputed to different parts of the territory to examine and report, previous to the arrival of the Governor-General in those parts, upon everything worthy of note, and requiring the attention of the Governor-General in his expected visit.

7668. I believe, had not it been for the war in Burmah, the Governor-General's projected visit, which you speak of, would have taken place before this time?—A part of it has already taken place. He has found time to visit a part of Bengal. But for the war, he no doubt would have visited much more of it, and he proposes to visit the whole.

7669. Mr. *Hume.*] Will not the proposed appointment of a separate Governor of Bengal hasten forward, and secure that arrangement being carried out?—The Governor-General has evidently found sufficient time to do it, and in the hands of the Governor-General it will be most effectively done, so that in one sense it seems almost to cast a doubt upon the necessity of there being a separate Governor of Bengal.

7670. Sir *J. W. Hogg.*] But the appointment of a separate Governor would secure the continuity of that system of inspection?—Unquestionably.

7671. Sir *T. H. Maddock.*] And a separate governor, not being confined to Calcutta by any duties connected with the council, would for the greater portion of the year be able to make such inspections?—He would have greater facility.

7672. Sir *J. W. Hogg.*] The Bengal Provinces, I believe, hitherto have not had the advantage of that visitation which the North-western Provinces have enjoyed from having a separate governor?—No doubt this is the first instance in which it has been tried.

7673. Mr. *Elliot.*] It has been stated in evidence by Mr. Aylwin, that on one occasion the entire produce of the salt of the season was destroyed by inundation?—Nothing of the kind ever occurred.

7674. Has there ever been such a great destruction as to warrant a statement of the kind?—Never.

Francis William Prideaux, Esq., called in; and further Examined.

F. W. Prideaux, Esq.

7675. Mr. *Hume.*] IN the statement which you put in on a former day, there are certain charges to which you alluded which ought to be deducted; have you prepared a statement of them?—I have a statement for one year, exhibiting the particulars which compose the total charges on the salt revenue, as given in the financial accounts of the East India Company, annually presented to Parliament.

[*The same was put in, and is as follows:*].

SALT CHARGES of the Official Year 1849-50.

	Co.'s Rs.
Cost of Salt	12,86,979
Purchase of Salt	68,734
Payments to French Government	4,46,000
Establishments at the Presidency	1,16,873
Superintendent, &c., Sulkeah Golahs, including charges on receipt and delivery of Salt at Sulkeah	76,235
Salary of Commissioner of Cuttack	10,954
Salt Agents, and all Agency Charges	8,59,861
Superintendents, &c., of Salt Chowkies	2,93,902
Service Pensions	13,217
	31,72,755
Deduct Salt Excise on the manufacture at European Works	59,075
CHARGES of 1849-50 - - - *Co.'s Rs.*	31,13,680

I may add that, as the excise on salt manufactured at the Narrainpore works could not correctly be credited under the head of "Sale of Salt," it has been the practice to bring the amount realised in each year to account as a deduction from the salt charges.

7676. *Chairman.*] Do you consider that in order to make the return correct, the amount of those charges ought to be excluded?—I stated in my former evidence that I considered that the charges of collection and of prevention ought not to be included in the cost price of salt, but only those charges which are strictly charges of manufacture, the remainder being debited to the general salt revenue, whether derived from home-made or imported salt. In the statement which I have now handed in it will be seen that the two first items are purely charges of manufacture; the next, "Payments to French Government," is a charge of prevention, being a payment made under convention, in consideration of the French authorities undertaking that no manufacture of salt should be permitted within their settlements, so as to interfere with the security of our salt revenue; so also is the charge for "Superintendents, &c., of Salt Chowkies," which is purely a preventive charge, consisting of the salaries of officers employed as police, to prevent salt passing from the manufacturing districts into the interior without having paid duty. The other charges in the statement are partly preventive and partly manufacturing; and, in order to show the opinion which the Bengal Government entertain of the manner in which those charges should be distributed, I wish to put in a letter from the Secretary of the Board of Revenue to the Government of Bengal, which gives the views of the Board of Revenue with respect to a revision of the charges of manufacture, and also a minute of Lord Dalhousie. (*The same was delivered in.*) I was also asked a question with reference to the salt deposits in Scinde. Some correspondence took place in 1847 between the Government of Bombay and the Supreme Government; the result of which was, that it was determined to take no steps in the matter, but leave it to private enterprise to work those deposits in any manner which might be thought best. I have brought a memorandum on the salt deposit in Scinde by the collector of customs at Kurrachee. (*The same was delivered in.*)

Vide Appendix.

Vide Appendix.

LIST OF APPENDIX.

Appendix, No. 1.

An Account of the Gross and Net Produce of the Revenues of Bengal, the North-Western Provinces, Madras, and Bombay combined, and the Gross and Net Charges defrayed out of those Revenues, for the Year 1850-51, and as Estimated for 1851-52 and 1852-53 (converted into Sterling at the established Rate of 2 *s.* the Sicca Rupee), in continuation of an Account, dated 28 April 1852, which was laid before the Select Committees of the Houses of Lords and Commons on Indian Territories, and published in the Appendix to the Report of the Select Committee of the House of Commons of 29 June 1852, pp. 276-279 - - - - p. 235

Appendix, No. 2.

List of Petitions referred to the Select Committee on Indian Territories, Session 1852-53 p. 237

Appendix, No. 3.

Copy of the Regulations respecting the Allowance of Batta to the Officers of Her Majesty's Service, whilst within the Limits of the Company's Charter - - - - - - - - p. 255

Appendix, No. 4.

Papers delivered in by Sir C. E. Trevelyan:

Extract from a Work on the Education of the People of India, by Charles E. Trevelyan, Esq., of the Bengal Civil Service, London, 1838 - - - - - - - p. 256

Extract from the Sixteenth Annual Report of the Calcutta Bible Association - - p. 260

Appendix, No. 5.

Paper put in by Mr. Prideaux:

Statement showing the Average Prices per Maund of Salt sold by the Company in Bengal, Wholesale and Retail, from 1836-37 to 1851-52, inclusive - - - - p. 261

Appendix, No. 6.

Memorandum on the Salt Deposit in Scinde, by the Collector of Customs at Currachee - p. 261

Letter from the Junior Secretary to the Board of Revenue to the Secretary to the Government of Bengal - - - - - - - - - - - - - - - - p. 262

APPENDIX.

Appendix, No. 1.

AN ACCOUNT of the GROSS and NET PRODUCE of the REVENUES of *Bengal*, the North Western Provinces, *Madras*, and *Bombay*, Combined, and the Gross and Net Charges defrayed out of those Revenues, for the Year 1850–51, and as Estimated for 1851–52 and 1852–53 (converted into Sterling at the established Rate of 2*s.* the Sicca Rupee), in continuation of an Account, dated 28 April 1852, which was laid before the Select Committees of the Houses of Lords and Commons on Indian Territories, and published in the Appendix to the Report of the Select Committee of the House of Commons of 29 June 1852, pp. 276–279.

PRINCIPAL HEADS OF REVENUE:	1850–51.	(PARTLY ESTIMATED.) 1851–52.	(ESTIMATED.) 1852–53.
	£.	£.	£.
Land Revenue, Sayer and Abkarree, Peishcush, Subsidy, and Tobacco	17,058,582	17,079,158	17,150,240
Charges	4,299,146	4,332,207	4,287,924
Net Produce	12,759,436	12,746,951	12,862,316
Customs	1,501,624	1,565,207	1,537,500
Charges	180,649	171,448	170,802
Net Produce	1,320,975	1,393,759	1,366,698
Salt	2,061,868	1,897,765	2,033,517
Charges	388,118	380,923	354,976
Net Produce	1,673,750	1,516,842	1,678,541
Opium	3,558,094	3,683,373	4,622,229
Charges	979,643	985,127	1,148,697
Net Produce	2,578,451	2,698,246	3,473,532
Stamps	450,475	459,289	459,975
Charges	24,257	23,836	24,622
Net Produce	426,218	435,453	435,353
Mint Receipts	71,015	93,817	87,473
Charges	50,919	52,999	49,045
Net Produce	20,096	40,818	38,428
Post Office Collections	{Charges in Excess in this Year.}	191,961	{Charges in Excess in this Year.}
Charges		189,852	
Net Produce	- - -	2,109	—

Appendix, No. 1.

AN ACCOUNT of the Gross and Net Produce of the Revenues of *Bengal*, &c.—*continued*.

	1850–51.	(PARTLY ESTIMATED.) 1851–52.	(ESTIMATED.) 1852–53.
	£.	£.	£.
Receipts from Rajah Golab Sing on account transfer to him of Territory in the Punjaub (under Article 3 of the Treaty, dated 16 March 1846)	65,625	—	—
TOTAL Gross Receipts under the above Heads	24,767,283	24,970,570	25,890,934
Deduct.—Charges of Collection, Allowances, Assignments and Pensions payable out of the Revenues, in accordance with Treaties or other Engagements, Advances for the Manufacture and Purchase of Salt and Opium, &c.	5,922,732	6,136,392	6,036,066
TOTAL Net Produce of the Revenues and Receipts under the above Heads	18,844,551	18,834,178	19,854,868
CHARGES UPON THE REVENUES OF INDIA:			
Post Office Charges	189,220	Receipts in Excess in this Year.	186,560
Receipts	186,853		184,810
Net Charges	2,367	- - -	1,750
Charges of the Civil and Political Establishments, including Contingent Charges	2,099,066	2,417,618	2,187,105
Receipts	612,953	300,861	333,039
Net Charges	1,486,113	2,116,757	1,854,066
Judicial and Police Charges	2,119,104	2,221,777	2,223,486
Receipts	127,818	134,811	144,586
Net Charges	1,991,286	2,086,966	2,078,900
Marine Charges	398,052	395,561	414,444
Receipts	102,123	102,510	102,516
Net Charges	295,929	293,051	311,928
Military Charges	9,580,683	9,780,996	9,610,168
War Charges	89,525	279,392	516,563
Interest on Debt	2,255,470	2,246,392	2,274,024
TOTAL Gross Charges under the above Heads	16,731,120	17,341,736	17,412,350
Deduct,—Receipts under ditto	1,029,747	538,182	764,951
Total Net Charges, ditto	15,701,373	16,803,554	16,647,399
Add,—			
Prince of Wales Island, Singapore, and Malacca:			
Excess of Payments	10,549	5,251	—
Ditto - Receipts	- - -	- - -	5,243
Territorial Payments in England, exclusive of Stores	2,352,800	2,318,260	2,366,566
Invoice Value of Stores exported to India	364,386	176,814	301,455
TOTAL Net Charges upon the Revenues £.	18,429,108	19,303,879	19,310,177
Net Produce of the Revenues, brought forward	18,844,551	18,834,178	19,854,868
Deficit	- - -	469,701	—
Surplus	415,443	- - -	544,691
Commercial Assets - - - Amount realised	423	—	—
Deficit, deducting Net Produce of Commercial Assets £.	- - -	469,701	—
Surplus, including Net Produce of Commercial Assets £.	415,866	- - -	544,691

East India House,
28 May 1853.

James C. Melvill,
Secretary.

Appendix, No. 2.

LIST of PETITIONS referred to the Select Committee on INDIAN TERRITORIES, Session 1852–53.

PRESENTED.	PETITIONERS.	PRAYER.	PAGE.
4 May 1853	-- Chairman of the Newcastle and Gateshead Association.	-- Adoption of measures of reform in legislating for the future government of India	237
13 May „	-- Deputy Chairman of the Liverpool East India and China Association.	-- Suggesting measures for the good government and prosperity of the people of India	238
26 May „	Mayor of Bristol	Securing the better government of India	239
3 June „	From Birmingham	Reform in Home Government	240
9 June „	From South Shields	Reform in the Government of India	240
15 June „	From Ashton-under-Lyne	Suggesting measures of amelioration	240
23 June „	From Newcastle-upon-Tyne, „ City of Manchester, „ Manchester Commercial Association.	Government of India Bill (against)	241
24 June „	-- Catholic Chaplains in the East Indies.	-- Respecting the position of Roman Catholics	242
30 June „	-- Directors of the Chamber of Commerce and Manufactures of Glasgow.	Government of India Bill (in favour)	247
30 June „	George J. Waters	Complaining of dismissal	248
3 June „	-- Merchants, Manufacturers, and others, of Warrington	- - - - - - - - -	252
9 June „	-- Merchants, Manufacturers, and others, of Manchester	- - - - - - - - -	252
17 June „	From Northwich	-- Complaining of duty levied by East India Company on salt	253
22 June „	From Droitwich		253
„	„ Mayor, Aldermen, and Burgesses of Droitwich.	- - - - - - - - -	254
30 June „	-- Chamber of Commerce, Gloucester.	- - - - - - - - -	254

THE Petition of the Newcastle and Gateshead Commercial Association,

Sheweth,—That, as it is intended to submit to Parliament some measure for the future government of India, your petitioners record their dissatisfaction with the limited extent of our commerce with that country, and the little progress made in the development of its varied resources.

That your petitioners are of opinion—

1stly. That it be regarded as the imperative duty of the Government of India to promote the cultivation of the soil, and to remove all obstacles which impede the progress of industry.

2ndly. That, beyond making useful experiments, the Government should not be permitted to become cultivators, manufacturers, or traders.

3rdly. That the Government be compelled to expend a portion of the revenues collected in India, in the development of the resources of the country, as well as to afford every facility for its profitable occupation; that with this view such public works should be promoted as are calculated to facilitate intercourse with, or improve the physical condition of the population, to increase the production of cotton and other valuable raw materials, as also to encourage a system of general industry.

4thly. That ten per cent. of the revenues of India be applied to the public works above alluded to, such as the construction of trunk lines of railways, the formation and improvement of roads and bridges, the deepening and other improvement of rivers, the formation and care of reservoirs and canals, the erection of piers, and construction of harbours, breakwaters, lighthouses, and all other engineering agencies required in a civilised and commercial country, under the control of a board of works, nominated jointly by the Imperial Government and the Indian Executive.

Appendix, No. 2.

5thly. That prompt attention be paid to the removal of evils now existing in India, consequent upon the uncertainty of the due administration of justice and the prevailing ignorance of the people.

6thly. That an annual detailed report on all East India affairs should, as was formerly done, be laid before Parliament by a Minister of the Crown.

Your petitioners commend these propositions to the favourable attention of your Honourable House, and humbly pray they may have statutory effect in any legislation for the future government of India.

And your petitioners will ever pray, &c.

For and on behalf of the Association,
E. Wilson Challoner, Chairman.

THE humble Petition of the Liverpool East India and China Association, by their Deputy Chairman,

Sheweth,—That your petitioners are extensively engaged in trade with Her Majesty's possessions in India.

That your petitioners therefore feel deeply interested in obtaining for the people of that country an administrative government calculated to develope and extend the great commercial and agricultural resources of that important part of the British empire.

That at this particular juncture, when the future government of India is under the consideration of Parliament, your petitioners humbly desire to draw the attention of your Honourable House to several important matters, which, in the opinion of your petitioners, are highly essential to the good government and prosperity of its people.

That your petitioners cannot too forcibly impress upon your Honourable House the vast importance which they attach to the necessity of providing improved means of internal communication for produce and merchandise to and from the sea-ports of India, the want of which, your petitioners humbly submit, forms one of the main obstacles to the extension of trade and to the increased cultivation of the land; and your petitioners respectfully suggest that it should be made imperative upon the future government of India to make and keep in repair good and sufficient roads, bridges, water-tanks, and works for irrigation, at all times adequate to the requirements of trade and the public convenience; and to grant lands, and otherwise to afford every encouragement for the formation of docks, quays, and other appliances for the accommodation of all descriptions of shipping and craft, wherever such accommodation may be required.

That your petitioners consider that the land tax or rent paid by the cultivators of the soil in all parts of India is excessive; that it is injurious to the commercial and agricultural interests of that country, and highly detrimental to the moral and physical condition of the people.

That, owing to the imperfect system of collecting the tax, it is more injurious to the cultivators and less productive to the revenue than it might be if it were based upon sound financial principles; and that it is therefore, in your petitioners' opinion, expedient not only that the revenue system be improved, but that such laws be passed as may effectually protect the cultivators from oppression on the part of the collectors of taxes, zemindars, and others, and enable them to recover from the proprietors of the land compensation for exhausted improvements.

That your petitioners humbly desire also to represent for the consideration of your Honourable House the serious injury which private trade has long sustained from the mode resorted to by the Honourable the East India Company of making advances of money in India upon the consignment of produce to this country for sale: a practice which your petitioners have from time to time deprecated, and which is now all but universally condemned.

That your petitioners therefore humbly submit that the East India Company shall be expressly restrained from again making advances upon the hypothecation of merchandise unless on the ground of necessity shown; and that if such case arise, notice of at least two months shall be publicly given in this country, before application be made to the Board of Control to sanction the transmission to India of orders to make remittances in the objectionable mode now complained of.

That your petitioners further desire to direct the attention of your Honourable House to the state of the currency in India. Previous to the year 1835 gold equally with silver was a legal tender. In that year an act of the Governor-general in Council abolished the gold currency, and established the Company's silver rupee as the only standard of value throughout British India. In 1841 the Indian Government issued a proclamation, in virtue of which gold coined in the Company's mints was received at the public treasuries in liquidation of the demands of Government. This practice, which mitigated the inconvenience of the abolition of the gold standard, remained in force till the 1st January of the present year, when the Indian Government issued a notification that the receipt of gold at the public treasuries was prohibited. Your petitioners are not aware that these interferences with the standard of value in India were necessary, and they believe they have been productive only of disadvantage. Viewed in connexion with the late enormous addition to the supply of gold, your petitioners apprehend that the suppression of the gold standard may, if persisted in, lead to serious evils. The great importance of an abundant currency, free as much as possible from liability to disturbance and sudden fluctuations, is beyond question. Now it is evident that occasional large imports of gold into India, acting on an exclusively silver currency, and causing

causing a corresponding export of the latter, may at times occasion sudden and great contractions of the amount of circulating medium, and so induce the disastrous consequences which always accompany such occurrences. These hazards would be obviated by re-establishing gold as a standard of value. It has been urged that this would be an injustice to the Indian fundholder. The fallacy of such an objection is manifest from the fact that as yet gold and silver in the general markets of the world retain their long-established relative values. The experience of France, the United States, and the majority of European states, shows that no disadvantage results from a double standard of value.

That your petitioners also humbly invite the serious consideration of your Honourable House to the necessity of providing for a better administration of justice throughout India. The need for vigorous reforms in this department is now so generally recognised that any further notice of the subject is, your petitioners conceive, unnecessary.

That your petitioners also desire to direct the attention of your Honourable House to the generally defective state of the police in India, and of the necessity of such a re-organisation of that body as may afford increased protection to person and property, and remove the imputation of inefficiency and untrustworthiness.

That your petitioners have also to draw the notice of your Honourable House to the want of promptitude in obtaining in India redress and decisions in cases of complaint, and in matters connected with the Customs and other departments of the public revenue; and generally your petitioners are informed and believe that the delays complained of are in many cases owing to the necessity for making references to this country for the sanction of the home authorities. Your petitioners therefore humbly submit that it is highly important to adopt such measures as shall effectually remedy this serious disadvantage.

That, considering the variety and magnitude of the reforms (some of which your petitioners have herein alluded to) so urgently called for in the future administration of the general government of India, your petitioners believe that the accomplishment of so great a task must be hopeless unless measures be adopted to strengthen the hands and stimulate the action of the Government in India. In what mode they may best be accomplished it is for the wisdom of your Honourable House to determine; but, if no fundamental change shall be made in the existing arrangements for the government of India, your petitioners would with all humility suggest the expediency of extending to India in some form the immediate authority and supervision of the Board of Control.

Your petitioners therefore humbly pray, that in legislating for the future government of Her Majesty's possessions in India, your Honourable House will be pleased to take into consideration the various matters herein set forth, and to adopt such measures thereon as to the wisdom of your Honourable House may seem fit.

And your petitioners will ever pray.

Signed on behalf of the Liverpool East India and China Association by

George Malcolm, Deputy Chairman.

Liverpool, 13th May 1853.

The humble Petition of the Inhabitants of the City of *Bristol*, in Public Meeting assembled at the Victoria Rooms, in the said City, on Monday the 23rd day of May 1853,

Sheweth,—That your petitioners, in common with the rest of their countrymen, feel that the question of the future government of India is one of vast importance, and would therefore earnestly entreat of your Honourable House to postpone permanent legislation on the subject until after it has undergone full and deliberate investigation and inquiry.

That Committees of your Honourable House and of the House of Lords are now sitting for the purpose of making such investigation, and of receiving evidence as to the condition and the wants of India; that to these Committees have been referred petitions, numerously signed both by the Christian and native populations of all the Presidencies, complaining of heavy grievances, which they allege to be the result of misgovernment; and that therefore it is alike expedient and just that the full and finished reports of such Committees should be presented to Parliament before any proposition for the renewal of the existing form of government be entertained.

That, in the opinion of your petitioners, much of the mal-administration of justice, the neglect of public works, the insufficiency of police, the increase of the public debt, the deficiency of the public revenue, the oppressive nature of some of the taxes, the lamentable poverty of a large portion, of Her Majesty's Eastern subjects, and the injurious consequences to the agricultural, the commercial, and trading interests of both countries, may be traced to the present imperfect system of government.

Your petitioners therefore entreat your Honourable House to take the premises into serious consideration, in order to devise a system of administration which shall secure to Her Majesty's vast Indian empire (the responsibility of well governing which rests upon this country) the blessings of peace and civilisation, and to both countries the advantages of greatly extended commercial relations.

Signed on behlaf of the meeting,

Robt. Gay Barrow, Mayor.

Appendix, No. 2.

THE Petition of the Inhabitants of *Birmingham*, in public meeting assembled,

Showeth,

That your petitioners are of opinion that the present constitution of the Indian government is not favourable to a wise and just administration of the affairs of India.

That they have learned that the condition of the Indian population is one of general poverty and depression, that the industrial resources of the country are undeveloped, that little has been done to provide the means of communication between the ports and the interior, that works of irrigation necessary for the cultivation of the soil and to prevent the frequent recurrence of famines have been grievously neglected, that justice has been denied through the corruption or incapacity of the courts of law, that enormous sums raised by oppressive taxes have been squandered in wars of aggression upon neighbouring states and in expensive and excessive establishments, and that the Indian debt is constantly increasing and the Indian finances becoming more and more embarrassed.

That your petitioners believe that these evils are the necessary results of a system of government which is secret and irresponsible, and that no remedy will be provided until a thorough reform of the home administration for India is effected.

They therefore pray that your Honourable House, in any measures for the future government of India, will abolish the existing system of a double government, and establish a home administration appointed by the Crown, and directly responsible to the Imperial Parliament.

And your petitioners will ever pray.

On behalf of the said meeting,
H. Hawkes, Mayor, Chairman.

The humble Petition of the undersigned Inhabitants and Residents in the Borough of *South Shields* and Neighbourhood.

YOUR petitioners beg leave to represent to your Honourable House, that the present Act for the Government of Indian Territories will expire on the 30th day of April, 1854.

That on former occasions it has been the practice of the Legislature to appoint Committees of either Houses of Parliament to investigate the working of the Indian Government, at a period considerably anterior to that fixed for the expiration of their existing arrangements; and that, in the opinion of your petitioners, great advantages have hitherto resulted from those investigations.

That on the present occasion such Committees were not appointed till the spring of 1852, thereby leaving a very short time for inquiry, and that this time was again abridged by the dissolution of Parliament last year.

That there prevails a wide conviction that the present government of India is capable of great and extensive improvement.

That, without pretending to pass judgment on the whole state of Indian politics, your petitioners are of opinion that the inconvenient machinery of administration, the evils of the judicial system, the anomalous administration of patronage, the exclusion of native Indians from the higher offices of government, the growing deficit in the public revenue, and the consequent increase of the public debt, call loudly for inquiry and amendment.

Your petitioners therefore pray your Honourable House to refuse your consent to any measure that does not embody a thorough reform of these admitted evils; and, in the first instance, to insist on such a delay as shall afford full space for deliberate investigation.

And your petitioners will ever pray, &c.

Geo. Potts, Mayor of South Shields.
Richd. Simtridge, J.P.
John Robinson.
&c. &c. &c.

The Memorial of the Spinners, Rovers, Twisters, and Self-acting Winders of *Ashton-under-Lyne*, in the County of *Lancaster*,

Humbly showeth,

THAT, as it is the intention of the Government to submit to Parliament a measure for the future government of our eastern possessions, we most sincerely hope that all available means of information will be had recourse to before legislation to a great extent takes place thereon.

In any measure of government affecting the destinies of a people variously estimated from a 100,000,000 to 200,000,000 of souls, it becomes not only the duty of Parliament, but the whole people of this United Kingdom, to weigh well and maturely the system about to be introduced.

Eastern India forms the most splendid proportion of our magnificent colonial empire; its destinies are linked with our own, and just in proportion to the measures of justice and equity dealt out to that numerous people, will it affect them and the mother country.

As

As a matter of mere policy, say nothing of humanity, your memorialists consider the Imperial Parliament is bound to give them a constitutional government suitable to their wants and wishes; and whilst depending on the British nation for support, they shall be enabled to carry out such principles of local and general administration as they think conducive to their welfare. Although the people of India are highly taxed, they have have no such thing as good and thorough highways over which to bring their produce to suitable markets, and the consequence is that whilst one portion of the great Peninsula of Hindoostan has an abundance and to spare, another portion are dying for want.

Your Memorialists submit for your consideration the propriety of locating along the banks of their large rivers as numerous a population as possible, of giving encouragement to the building of steam-boats both of large and small water-draught, and by this means the noble rivers of India could be made the highways of commerce; encouragement should be given to the growth of cotton on the banks of the Indus, the Ganges, the Burrampooter, and their tributaries, the same as has been done on the western waters of North America; and by these means we are of opinion an impetus would be given to industry and to the bringing out of the fertility of that productive land all those articles of daily consumption used by the people, thus enriching both them and the mother country. By giving to the people of India good and efficient government, and examining the intelligent natives of the country as to what they really require, your memorialists are of opinion that you will link them more firmly to this country, do credit to the Imperial Parliament, and give satisfaction to the inhabitants of our eastern empire, and do much to spread the commerce of the United Kingdom amongst a people better qualified than any other, if properly governed and treated, to consume a large portion of the surplus production of the industry of Great Britain and Ireland.

And your memorialists, as in duty bound, will ever pray.

Robert Wood.
William Thornley.
Joshua France.
&c. &c. &c.

The PETITION of the Committee of the *Newcastle-upon-Tyne, Shields,* and *Gateshead* Chamber of Commerce,

Humbly showeth,

THAT a Bill is now before your Honourable House for regulating the future government of India.

That, in the opinion of you petitioners, a double and comparatively irresponsible Government, such as has hitherto existed with regard to India, and whose principle appears to be sanctioned by the present measure, is ill calculated either to maintain the dignity of the British empire, or to promote the interests, by developing the resources and protecting the properties of the Indian people.

Your petitioners therefore humbly pray, that your Honourable House will be pleased not to pass the said Bill.

And your petitioners will ever pray.

Signed by order and on behalf the Committee of the Newcastle-upon-Tyne, Shields, and Gateshead Chamber of Commerce, this 20th day of June 1853.

C. Allhusen, Chairman.

The PETITION of the Chamber of Commerce and Manufactures and other Inhabitants of the City of *Manchester,* in special General Meeting assembled,

Showeth,

THAT your petitioners unhesitatingly avow their extreme dissatisfaction with the results of the past government of British India, and their deliberate conviction that the gross neglect of the material advancement of the people of that country which has been exhibited during the currency of the last charter, is to be attributed to the irresponsible system under which the affairs of India have been directed.

That your petitioners cannot discover in the Bill which Her Majesty's Ministers have brought before your Honourable House, even a latent hope that their project for the future government of India will provide any sufficient remedy for the glaring omissions of the past, inasmuch as the system is not reformed in any essential degree, and no security can be found in it for an active development of agricultural resources, or that an adequate portion of the revenue shall be applied to the much-needed internal ameliorations of the country, instead of being, as heretofore, wholly lavished on territorial aggrandisement.

That your petitioners, deeply impressed with the magnitude of the interests at stake, protest against this imperfect attempt to legislate for India, and urge upon Parliament the propriety of passing, during the present Session, a continuance Bill for two years only, with a view to a more complete inquiry and more deliberate consideration before any measure of a permanent character be enacted for the future government of British dependencies in the East.

Your petitioners therefore humbly but earnestly pray, that your Honourable House may not assent to the Bill introduced by Her Majesty's Ministers, but pass a Bill to continue, for two years only, the Act of 1833, in order that more time may be afforded to consider and decide upon the future and permanent government of India.

By order and on behalf of a special General Meeting of the Chamber of Commerce and Manufactures at Manchester, *Thos. Bazley,* President.

Manchester, 20 June 1853.

Appendix, No. 2.

The Petition of the Directors of the Manchester Commercial Association, by their Chairman,

Humbly showeth,

That your petitioners have witnessed with extreme regret, the very imperfect measure introduced by Her Majesty's Government for the future administration of the affairs of India.

That in the few changes contemplated by the Bill under the consideration of your Honourable House no allusion has been made to the subject of land tenures, commercial operations, or public works in India.

That the views of your petitioners were laid before the Right honourable the President of the Board of Control, on last, by a memorial supported by a deputation of representatives from this Association, as well as from various other commercial bodies throughout the kingdom.

That on the occasion referred to it was suggested,—

"That it be regarded as the imperative duty of the Government of India to promote the cultivation of the soil, and to remove all obstacles which impede the progress of industry:

"That, beyond making useful experiments, the Government should not be permitted to become cultivators, manufacturers, or traders:

"That, in conducting their financial operations, the Government should be forbidden to become purchasers of any kind of produce on their own account, or to receive by hypothecation produce purchased by any other party:

"That the Government be compelled to expend a portion of the revenues collected in India in the development of the resources of the country, as well as to afford every facility for its profitable occupation; that with this view such public works should be promoted as are calculated to facilitate intercourse with, or improve the physical condition of, the population, to increase the production of cotton and other valuable raw materials, as also to encourage a system of general industry:

"That 10 per cent. of the revenues of India be applied to the public works above alluded to, such as the construction of trunk lines of railways, the formation and improvement of roads and bridges, the deepening and other improvement of rivers, the formation and care of reservoirs and canals, the erection of piers, and construction of harbours, breakwaters, lighthouses, and all other engineering agencies required in a civilised and commercial country:

"That the application of the portion of revenue allotted to useful public works be under the control of a Board of Works established and conducted in India, the members of which should have full, extensive but defined powers, and be nominated jointly by the Imperial Government and Indian executive:

"That the Government should give every facility for the permanent occupation of land, by removing the objections so often urged to a fluctuating land tax, by encouraging the purchase for cultivation of the waste and other lands of India, and by giving such certainty of tenure as will insure the safe application of capital to the universal cultivation of the soil:

"That prompt attention be paid to the removal of evils now existing in India consequent upon the uncertainty of the due administration of justice, and the prevailing ignorance of the people:

"That an annual detailed report on all East India affairs should, as was formerly done, be laid before Parliament by a Minister of the Crown."

That your petitioners regret to observe that those recommendations have been entirely overlooked or disregarded by the Right honourable the President of the Board of Control, either in the Bill already referred to, or in the remarks made by him when introducing the same to your Honourable House.

Your petitioners therefore humbly pray your Honourable House to withhold its sanction from the measure for the future administration of the affairs of India, in which the foregoing suggestions are not substantially recognised.

Malcolm Ross, Vice-President.

Manchester, 22 June 1853.

The humble PETITION of the undersigned Catholic Chaplains in the *East Indies*,

Showeth,

Catholic Chaplains in the East Indies.

Number of Catholics.

Catholic jurisdiction.

Present change in favour of British Government.

THAT the number of Catholics at present in India may be estimated at above 600,000, exclusive of about 16,000 Catholic soldiers. Independently of the British, there are but few European Catholics, the great bulk of the congregations being everywhere a native population, some of whom are recent converts, but the chief part are descended from the converts of the European Missioner of the 17th and 18th centuries. During these two centuries, whilst the Portuguese had influence in India, the crown of Portugal was considered as the protector of the Catholic religion in India, and exercised the right of patronage and presentation; but in 1838, decided steps were definitively taken to establish a new order of things, as it was considered necessary, on account of the great political changes in the country, to remodel the ecclesiastical government in a manner more consonant with its present political position. The Portuguese jurisdiction was confined to the small territory occupied politically by that country; and British vicars apostolic were appointed to the three Presidencies of Calcutta, Bombay, and Madras; the rest of India, wherever it was needful, was divided into ecclesiastical districts, and European vicars apostolic appointed for

for all. Every effort was made by the Catholic authorities to meet the wants of the Catholics of British India in a way most in accordance with the Government of the country, and the vicars apostolic and Catholics often sought to have their position officially recognised by the British Government. This they have never been able hitherto fully to effect; and their unrecognised position has been to them a source of much trouble. It is one of the first principles of law in India, that all religions are to be considered equal, and therefore in all disputed cases the constituted and known laws of every religion are to be taken into consideration.

Efforts of the Holy See to effect this change.

In accordance with the present political position.

Remedy of existing causes of complaint.

The ecclesiastical concerns of 600,000 Catholics must necessarily give rise to frequent correspondence with Government, and this correspondence can only be properly carried on by those who are the duly acknowledged and accredited heads of the Catholic religion in India.

Authorised correspondence with Government.

The utility of this measure will be evident, from the fact that Indo-Portuguese clergymen, who have no Catholic jurisdiction, and who merely seek their own interests, sometimes appear in different places, and create dissension, and even bloodshed, by their violent efforts under the alleged authority of the crown of Portugal, to get possession of the Catholic churches in India; in other cases the old churches of India are a source of continual and unfortunately warm dispute: they are held by Indo-Portuguese priests literally on the authority, as they say, of the crown of Portugal, though the Local Government has frequently declared that no such authority could be in anyway recognised; yet the fact is, that many churches are so held by about a tenth part of the congregation, to the exclusion of the nine other parts, who are obliged to perform their religious services in the open air or in temporary sheds. For years it has been the effort of the Catholic clergy to keep their flocks from acts of violence; these efforts have succeeded so far that their congregations have refrained from using violence, though they have very frequently been the victims of violence from the Portuguese. The question, as it at present stands, is by no means a religious one, but a mere question of police and civil government for the preservation of the peace of the country. If a regulation were passed recognising at once the position of the present vicars apostolic of India, in the same way as they are in the British colonies, thereby officially enabling them to correspond with Government, they would effectually be able to hinder the transmission of unfounded or intemperate complaints arising from the inexperience of young clergymen or other causes: Government could likewise receive from them a return of the priests authorised by them as Catholic chaplains or missioners, premising that none, save those declared to be so authorised by the vicars' apostolic official report, should be recognised as Catholic clergymen, or entitled to receive stipends as chaplains or as Catholic clergymen. Thus would the relations of the Government of India with the Catholic Church of the country be placed on a footing which would be more satisfactory to Government itself, and more conducive to right order, than what now obtains—for daily experience proves that frequent contests arise between the legitimate clergyman under the control of the vicars apostolic and the Indo-Portuguese clergy under the pretended authority of the Archbishop of Goa, or the crown of Portugal (which authority is now no longer admitted in any way by the Catholic Church). Is it not really desirable that the Government of India should thus have the means of knowing who, under the legitimate authority of the Catholic Church, are duly exercising ecclesiastical jurisdiction in British India?

Interference of Goa essentially Portuguese and anti-English.

Subversive of peace and the rights of property.

Recognition of Catholic vicars apostolic.

Vicars apostolic alone authorised to correspond.

A measure to secure peace and order.

The following Table will give an average estimate of the present numbers of the Catholic Church in India, both as regards the ecclesiastical divisions, the number of clergy, and of their flocks.

NAME OF VICARIAT.	Number of Clergy.	Number of Members in Congregations.
Western Bengal	14	15,000
Eastern Bengal	3	13,000
Madras	21	46,500
Bombay	26	30,000
Pondichery and Cuddalore	35	96,600
Madura	50	150,000
Hyderabad (Deccan)	4	4,000
Vizagapatam	9	4,000
Verapoly.* Latin rite	43	70,000
Ditto Syriac rite	-	160,000
Guilon	15	20,000
Mangalore	18	18,000
Coimbatore	7	20,000
Mysore	15	19,100
Putna	10	3,000
Agra	17	20,000
Ava and Pegu	13	3,000
Vicariats, 16.	Clergy, 303	People, 690,100

Present numbers of Catholics in India.

* There are also near 400 clergy of the Syriac rite in this district.

Number of Catholic clergymen.

Add to the 303 clergymen the 16 vicars apostolic, and there are 319 clergymen in India, of whom above 200 are Europeans, and many of them are employed as chaplains in the military stations. Every one of these clergymen have gone out to India at their own expense or at the expense of the Catholic Church. Besides the above, there are several nuns employed in the Catholic female orphanages. The number of European Catholic soldiers is estimated at about 16,000, besides which are the women and children, European and Indo-British.

By late official returns, it appears that the disbursements of the Indian Government for ecclesiastical purposes in general in 1850-51, may be resumed as follows:—

Number of Protestant clergy.

Presbyterian.

According to the official report before the India Committee, the number of paid clergymen of the Established Church is—for Bengal 65, Madras 31, Bombay 25. There are also two clergymen of the Scotch Kirk in each Presidency; and in the whole of India, as was stated, 78 Catholic clergymen receiving more or less pay for attending to the spiritual wants of the soldiers in garrison.*

Thus for the whole of India there was expended in one year—

Comparative pay.

	Total Expenditure.	Number of Clergymen.	Average receipt of each.
	£. s. d.		£.
Established Church - -	107,855 14 -	121	891
Scotch Church - - -	6,480 12 -	6	1,080
Roman Catholic - - -	5,496 - -	78	70

This average is roughly taken by dividing the expenditure by the number of clergymen.

Comparative numbers of Europeans.

These figures, however, speak for themselves, and show how immensely underpaid the Catholic chaplains are, for the number of European Catholics is little inferior to the Protestants; and they are five or six times more numerous than the Presbyterians, who scarcely exceed 3,000 in the whole of India; and yet the duties of the Catholic chaplain are most arduous, and in general most conscientiously fulfilled.

Arduous duties of chaplains.

Chaplains of stations have frequently, at the request of the poor Catholic soldiers, marched with them into action, and assisted them in their dying moments on the most distant battle-fields of India; yet these long marches have been performed by the Catholic priest entirely at the expense of the poor Catholic soldier, or from his own private funds, which have often been cheerfully expended to the last farthing in the conscientious discharge of his arduous duties.

March with the men, unpaid and unassisted.

Killed in action.

Some have fallen on the battle-field, as Father Francis, at Moodkee, whilst consoling a dying soldier; very many, whose names are nowhere written on earth, have found their death by their constant attendance on the sick in hospitals.

Hospitals.

Desire of Catholic soldier to have his chaplain.

Let the question be put to the military surgeons, is the presence of the priest beneficial or not to the sick soldier? At all events, one-half of the British army in India is Catholic; they earnestly desire the presence of their clergy, and they prove this by themselves voluntarily supporting their priests out of their small pay. Do they not deserve the same consideration for their wants and requirements as their comrades of other religions? Are they less brave or less devoted?

Remarks on number of chaplains.

The number of Catholic chaplains stated above, is taken from the official report of Mr. Cosmo Melvill, before the House of Lords. The number stated by him as receiving pay, was 78; but we believe that 56 would be nearer to the correct number, many of whom receive but 3*l.* or 4*l.* per month, whilst 15*l.* a month is the highest received by any Catholic chaplain.

Remarks on funds.

The sum given to the Catholic Church is likewise stated as 5,496*l.*, yet perhaps 3,700 *l.* would be much nearer the mark; whilst the Protestant Bishop of Calcutta alone receives as his individual pay, 4,600 rupees per month, or 5,500*l.* per annum, the highest pay of a Catholic chaplain is 180*l.* per annum, and only four receive this sum; and this small pay of the chaplains has been practically considered as sufficient to enable the chaplain to build and repair his church, to keep it clean and lighted, and meet all other expenses. The exceptions in which Government has from time to time contributed something towards these expenses are very few, whereas a different course has been always pursued as regards the Protestant churches for Europeans, where the maintenance of the fabric is abundantly provided for. There is not, we believe, one instance in which Government has erected a church for its Catholic servants, and in very few cases have they even assisted in their erection, though upwards of 16,000 soldiers have to be provided with church accommodation.

For all denominations of Protestants even churchyards are provided at the expense of the Government, whilst the Catholics have either to purchase their own burial-grounds, or, contrary to their principles and the discipline of their church, to have recourse to places of interment which, not being duly consecrated, are regarded by them as unhallowed and profane. It is, therefore, respectfully urged on the part of the Catholics, that all expenses for repairs of churches and for public worship, for providing suitable burial grounds, &c. for the British Catholic servants of the Government, be provided for them in the same manner as is done for Protestants. In many places where there are handsome Protestant churches, hundreds of Catholic soldiers have nothing but an outhouse or a barrack-room in which to perform their religious duties.

It

* See a more correct statement on the numbers later on.

It should be remembered that there is no regiment in India in which there is not a large proportion of Catholics, in many more than half. Besides the deficiency of pay, the inadequate number of Catholic chaplains should be noticed. In many of the large stations there should be two Catholic chaplains, as there are Protestant chaplains and assistants; for they are often grievously overworked, and in many cases are entirely incapable of meeting one-half of what is strictly expected of them. Inadequate number of chaplains.

Instances might be cited of Catholic chaplains being called to hospital four or five times between sunset and sunrise, living at a mile from the hospital, and he had to walk this distance if too poor to keep a horse or pony. As long as things remain upon this footing, it cannot possibly be expected that educated gentlemen should devote themselves to this arduous service from any other motives save those of a conscientious discharge of a sacred duty. Over work. Motives which support them.

The very statement of this case, which is perhaps unknown in England, may contribute to procure its redress; for it would be unwarrantable to suppose that Government would deliberately traffic upon these high motives, and not pay the priest sufficient for his position, because higher and holier motives than mere gain induced him not to shrink from his task. Serjeants' pay is, it is true, sufficient to procure the bare necessaries of life, but it is quite insufficient for a chaplain to support himself according to his proper station, and even obliges him, from its smallness, to deprive himself of actual necessaries to meet in part those constant calls of charity which are one of his holiest duties. In most cases this deficiency has hitherto been met by voluntary subscriptions raised by the poor Catholic soldier out of his hard-earned pay: and, though these contributions are cheerfully and pressingly offered, yet it is a pain for the chaplain to have recourse to them, and a constant source of irritation to the soldier to remember that they are rendered necessary by the inadequate support given by the Government. Pay in India, more than anywhere else, is a standard of respectability; and thus the very fact of offering the equivalent of serjeants' pay to an educated gentleman, is a humiliation to himself and a real degrading of his religion in the eyes of the natives, and this slur is extended to all the European Catholics of the station. Remark on insufficient pay. Voluntary help offered by soldiers. One effect of small pay.

The fact of insufficiency of pay and want of a proper number of chaplains being admitted, both might be remedied by the adoption of the following or of some similar regulations:—

1. That in all cases where a Protestant chaplain would be provided for a certain number of Protestants, a Catholic chaplain should be also provided where there is a corresponding number of Catholics. Proposed regulation.

2. That in all respects as to pay, furlough allowances, and retiring pension, the Catholic chaplain should receive one-half of what is allowed to the Government chaplains of the Church of England. But travelling allowance should be the same for both. Number. Pay.

(The reason of this difference is obvious; the Catholic chaplains are all single men, and can live much more economically, but travelling allowance is an individual expense.)

3. That due and proportionate allowances be made for the providing of churches and burial-grounds, and for keeping them in proper repair for the Catholics as well as for the Protestants.

However much the Catholic chaplains may feel the insufficiency of their own pay, there are other wants which touch them far more nearly, and occasion much deeper grief. The chaplain who has stood often by the bed of the dying soldier, can feel more than he can express the anguish of the dying father, when he reflects on the probability and almost certainty that the children whom he leaves behind him will grow up either without education, or incur the risk of losing the religion they were born in. These feelings have embittered the dying moments of many a brave man, and with good reason, for all regimental schools and all Government orphanages are conducted on principles exclusively Protestant, so much so, that it is almost impossible to procure the means and opportunity of religious instruction for the Catholic children who frequent them; for, in fact, all these establishments and all regimental schools are conducted, as an official letter cited below states, on principles exclusively Protestant, and under the sole and exclusive direction of the Protestant minister; permission formally asked to be allowed to instruct the Catholic children in these establishments has in a few instances been granted for a time, but always, and in a short time, taken away again. It is true that there are a certain number of Catholic orphanages; but they are in no way assisted by the Government; nay, it has often been with much difficulty that Catholic ophans frequenting them were enabled to draw the military pay they are entitled to. After those campaigns in the north of India, a few years ago, which left so many orphans and widows, large sums were publicly subscribed, and also voted by the Government, for the support of the widows and education of the orphans. No part of this money was applied to the Catholic orphanages; and it was in all cases so applied that Catholic orphans were excluded from all benefits to be derived from it, unless they were placed in institutions where their religion was imperiled. The Lawrence Asylum in the North West Provinces is an instance of this. The injustice of this state of things would be immediately removed if the principle of Indian government were acted upon, which regards all religions as entitled to equal consideration, and if funds supplied by Government, or at their disposal, for the orphans of Europeans, were to be equally distributed amongst the schools or orphanages, according to the respective numbers of orphans and scholars in each, and if a due provision were made for the Indo-British and natives in service of Government. Orphans. Difficulties in education. Catholic orphanages unsupported. Remarks on orphans of the campaigns in the north. Proposed remedy.

Already adopted in Bombay.

In Bombay alone has some effort been successfully made to obtain a partial assistance from the Government for the Catholic orphans.

Occasion of this.

In the month of May 1850, the Right reverend Dr. Hartmann, vicar apostolic of Bombay, made official application to the Bombay Government, that either a Roman-catholic clergyman might be allowed to give religious instruction to the Catholic children in the Byculla schools, or that at least the children might be allowed to attend Divine service in a Catholic chapel about 50 paces from the institution. To this application a negative answer was returned, on the grounds that the Byculla schools were exclusively governed on Protestant principles. The Right reverend Dr. Hartmann therefore judged it incumbent upon him to endeavour immediately to provide for the poor Catholic children, by establishing a Catholic orphanage; and in this view, on the 13th July 1850, he applied to the Local Government, informing them of his intention, and requesting that his new orphanage might enjoy the same benefits as the other Government orphanages, and that each European child should receive the Government allowance of 5 rupees (10s.) per month so long as the orphanage continues under the patronage and direction of the Roman Catholic Bishop and vicar apostolic of Bombay.

Catholic Bishop founds an orphanage.

Applies for help.

Obtains it.

This application received a most favourable answer: the Catholic orphanage received the full sanction of Government, as will be seen by the answer of Government, given below; and in a second letter orders were given to enable not only orphans, but other Catholic children, to attend the Catholic schools and orphanages, and to draw their pay of 5 rupees for orphans, and 2½ rupees for other children, from the Paymaster.

The following is the correspondence on the subject :—

"No. 238 of 1850, Ecclesiastical Department.

To the Roman-catholic Bishop, Bombay.

Sir,

I HAVE had the honour to receive and submit to the Right honousable the Governor in Council your letter dated 13th July last, and am directed, in reply, to intimate that instructions will be issued for extending to the children of deceased Roman-catholic soldiers who may be admitted to the orphanage under the patronage and direction of the vicar apostolic of Bombay the same advantages as are enjoyed by the children of soldiers at the Byculla schools.

I have, &c.

(signed) *G. T. Lumsden,*
Secretary to Government.

Bombay Castle, 30 September 1850.

Military Department, No. 593.

To the Right Reverend Dr. Hartmann, R. C. Bishop, Bombay.

Right Rev. Sir, Bombay Castle, 25 February 1851.

I AM directed to acknowledge the receipt of your letter dated the 14th ultimo, and in reply to inform you that the military paymaster has been instructed to disburse the allowance of rupees (5) five per mensem for such children of deceased European soldiers as may be admitted into the Roman-catholic orphanage, and also to disburse to you the usual Government allowance of rupees (2. 8) rupees two and eight annas per mensem for the children of such living European soldiers as may admitted into the orphanage, instead of paying the sum to the parents of children.

I have &c.
(signed) *M. P. Melvill,*
Lieut.-Col., Sec. to Government.

Military Department, No. 1,956.

Sir, Bombay Castle, 3 August 1852.

* * * * * * *

5. With reference to the request submitted in the latter part of the 2d clause of the 4th paragraph of your letter, I am to state that his Lordship in Council considers that the orphan children of all soldiers, Protestant or Roman-catholic, whose guardianship, from their parents not having otherwise provided for them, may pertain by law to regimental commanding officers, ought certainly to be secured as far as practicable against being educated in any other than the religion of their fathers; and it will therefore be made obligatory upon commanding officers of the Honourable Company's European regiments in all such cases, either to place the children under the care of persons of the same religious persuasion, or to place them in the Byculla school or Roman-catholic orphanage at Bombay, as being the mode of disposal most likely to accord with what their fathers would have desired.

* * * * * *

I have, &c.
(signed) *T. G. Lumsden,*
Secretary to Government."

To Dr. Hartman, Roman-catholic Bishop, Bombay.

The

The following instance, as remarked in a pamphlet of the Catholic Archbishop of Calcutta, may serve to elucidate what has been here stated of the difficulties under which Catholics labour. The La Martinière school of Calcutta, the annual income of which can be little short of 10,000 *l.*, was founded and endowed exclusively by a Catholic, the late General La Martin. It was well known that the general's intention was to found and endow an establishment for Catholic education, yet the principles on which this school is conducted are such that no Catholic can profit by it.

We have hitherto alluded solely to the spiritual wants of the Europeans and their children; but there is another numerous though humble body which claims the consideration of Government, viz. the Catholic native servants of the East India Company, and of the Europeans in India. Whilst immense sums are expended by Government in founding and endowing colleges and schools for the Hindoo and Mahomedan natives of India, nothing has been done for this large and useful class, and no provision whatever has been made for their religious wants.

Your petitioners therefore humbly pray that your Honourable House will take these circumstances into consideration, and that in any measure which may be enacted for the government of India it may be provided—

1st. That the present position of the vicars apostolic of India be recognised by government in the same way as they are in the British colonies, thereby officially enabling them to correspond with Government on ecclesiastical affairs, and receiving from the vicars apostolic a return of the priests authorised by them as chaplains or missioners,—premising that none save those so authorised and entered in the vicars' apostolic official report should be recognised as Catholic chaplains or missioners, or in any way entitled to receive salaries as such from the Government; also that a salary proportioned to their rank be allotted to the vicars apostolic, at least to those who have European stations and chaplains in their districts.

2d. That in all cases where a Protestant chaplain would be provided for a certain number of Protestants, a Catholic chaplain should also be provided for a corresponding number of Catholics; and that in all cases as to pay, furlough allowance, and retiring pension, &c. &c., one-half of what is allowed to the Government chaplains of the Church of England be allowed also to Catholic chaplains; but that the travelling allowance should be the same for both.

3d. That all Government allowance and assistance for churches, burial-grounds, orphanages, schools and expenses of public worship be extended equally and in like proportion to Protestants and Catholics.

4th. That in all mixed hospitals, gaols, schools, and establishments for Europeans, whether military or civil, in which there are both Protestants and Catholics, the Catholic chaplains shall have the same access and facilities for the religious instruction of his flock, as are granted to chaplains of the Established Church.

5th. That all funds which may be allotted by Government for educational purposes amongst the natives be equally and proportionately divided according to the numbers of each religion in the district where such schools may be placed.

And your Petitioners will ever pray, &c.

William Strickland, R. Cath. Chaplain, Bombay.
Ignatius Persico, R. Cath. Chaplain, and Secretary to the Vicar Apostolic of Bombay.
} Both Commissioners for the R. C. Vicars Apostolic of India.

The PETITION of the Directors of the Chamber of Commerce and Manufactures, established by Royal Charter in the City of *Glasgow*,

Humbly showeth,

THAT your petitioners, and the community which they represent, are deeply interested in the trade between Great Britain and Her Majesty's Indian territories, and therefore in all that concerns the good government of these territories, the further development of their natural resources, and the peace, prosperity, and general welfare of Her Majesty's native subjects in India.

That your petitioners have long seen the urgent necessity for extensive reforms in the government of India, for the removal of impediments to the free action of native industry, and the full development of the natural resources of the country; for a more perfect administration of justice and a less oppressive system of taxation; in short, for that on which the security of Her Majesty's Indian territories and the stability and prosperity of our Indian trade mainly depend, the establishment of a system of government more perfect and efficient in all its departments, and more acceptable to all classes of Her Majesty's subjects in India.

That the details and provisions of so important and extensive a measure demand the most careful and deliberate consideration of Her Majesty's Ministers and of your Honourable House, with all the aid that can be obtained from the evidence of persons, natives of India as well as of Great Britain, who, from long residence in India or any other cause, are qualified to give important and useful information for the guidance of your Honourable House.

Appendix, No. 2.

That the Bill now before your Honourable House, entitled "A Bill to provide for the Government of India," contains certain very useful and important reforms; in particular, the reduction of the number of Directors of the East India Company, and the introduction to that Board of members to be nominated by Her Majesty's Government; the opening to public competition all appointments to the college of Haileybury and the military school at Addiscombe, and also to the office of assistant-sugeon; and that your petitioners would humbly express their approval of the said Bill, because, while it provides for important and desirable reforms in the existing system of Government, it also allows time for maturely considering all the information that may be found necessary to enable Parliament to introduce such other changes as may appear desirable for the permanent government of India.

May it therefore please your Honourable House, considering these premises, to pass the Bill to provide for the government of India, and to take such steps as your Honourable House may consider advisable for ensuring the further reforms that may be found necessary in the internal government of India, and in the form and constitution of the Indian Government at home.

And the petitioners will ever pray, &c.

Hugh Cogan, Chairmsn.
John G. Kinnear, Secretary.

The respectful PETITION of Mr. *George J. Waters*, lately a Justice of the Peace in India, and a Covenanted Civil Servant of the East India Company on the Madras Establishment, now of *Clevedon*, in the county of *Somerset*,

Humbly showeth,

1. THAT you petitioner twice passed the examinations of the college at Haileybury with credit, and (obtaining honourable mention of obedience to the rules of that institution) finally stood the fifth among eight of 120 students "highly distinguished;" also that he received a donation of 1,000 pagodas, or 400*l.* in the college of Madras for a knowledge of certain native languages.

2. Rising through the minor grades of the judicial branch of the service, your petitioner has held the office of zillah and civil and sessions judge, together with Her Majesty's commission of the peace, in various districts; also of judge of appeal and circuit in all four divisions of the Madras territories, which no other civilian has ever done. During these circuits, which have necessarily subjected him to every vicissitude of a most trying climate, to a wandering life, separated from his family for many months, to extreme danger from sudden inundation and swollen rivers, to hazard of destruction in the northern division from the rebel chief Paek Row, he has had, through a course of 800 miles, to clear calendars (especially in times of famine) consisting of at least 1,000 prisoners, with five times as many witnesses; the fatigue, both in a bodily and mental point of view, attendant upon such vocations, and of subsequently transmitting to Madras, with translations into English, the records of trial in numerous cases of murder, &c., and in cases where there may have existed a difference of opinion between the judge and the Mahommedan law officer, is left to your Honourable House to imagine. Receiving the repeated acknowledgments of different Governments, your petitioner (who has also acted in the Secret Department under Sir Thomas Munro, and as civil auditor and mint master at Madras), was at length appointed first judge of the Sudder and Fouzdary Udalut (or chief court of civil and criminal judicature) at the Presidency, and naturally anticipated, in due course, a seat in Council.

3. Your petitioner respectfully represents that from the high and honourable position above designated he was removed by the Marquis of Tweeddale (the then Governor), without cause, on the 20th of October 1846, and his hope of providing for a numerous infant family frustrated; also that the Court of Directors of the East India Company, to which body he looked for redress, confirmed the act of the Marquis on the 20th January 1847, in utter disregard of the facts of the case, and unmindful of a long, faithful, and (it is hoped) efficient course of service of 35 years.

4. In laying before your Honourable House the reasons assigned by the aforesaid authorities for an act, which all who have seen the papers utterly condemn, your petitioner, who is unable to meet the expenses attendant upon legal proceedings, and who has striven in vain to induce the Court of Directors to reconsider the case, and to draw the attention of the proprietors of India stock to a matter so deeply involving (in its consequences) their very existence as a body, humbly and fervently implores your Honourable House to grant him a patient hearing; unless this prayer be acceded to, the door of justice must remain closed to him (and to the many dependent upon him) for ever in this world.

5. A simple perusal of the official acts of the Marquis of Tweeddale in this matter will (it is believed) lead your Honourable House to conclude that he was not qualified by previous pursuits to realise the facts of the case, or to deal efficiently with its circumstances, consequently that many of the mistakes apparent upon his writings may be attributed to errors of judgment. This cannot be said of the Court of Directors; their duty was to have fully informed themselves, and to have set matters right.

The

The facts, divested of Indian phraseology and technicality, are briefly these:

6. In the year 1845 the three judges of the Sudder Court (Messrs. Waters, Lewin, and Boileau) officially disagreed: first, upon a construction of law, originating with serious outrages perpetrated by the heathen upon the Christian converts of Tinnavelly; second, upon the propriety of furnishing the Government with certain judicial information which they had called for; and, third, upon the expediency of forwarding a protest against such call to the Court of Directors. This state of things was well known to the Government of Madras; and your petitioner, on the 25th June and 2d July, and subsequently (or on the 8th July, and 2d and 11th August 1846) the other judges officially informed the Marquis to the effect that the energies of the Court were paralysed, the administration of justice in the provinces suspended at the fountain-head, and numbers of men lying in gaol whose cases could not be adjudicated upon, consequently that his orders were immediately necessary. Now it will be obvious to your Honourable House, that had the Government not neglected the letters above-mentioned, and, forgetful of its duty, allowed the administration of justice to be placed in abeyance, the matter might at once have been set at rest. Instead of this, nothing effectual was done or communicated to the judges for months, or until September and October 1846, when the Marquis broke up the Court and removed the judges, with Mr. Philips, the registrar, from office.

7. Such procrastination and procedure certainly manifested no regard for the interests of the people, and no sense of humanity or justice towards the judges and their families; it moreover left the great legal question which had divided the Court, undecided. The order too of the Marquis stands in direct opposition to two Acts of the Imperial Parliament of Great Britain, namely; Act 39 & 40 Geo. 3, c. 79, sect. 12, and Act 3 & 4 Will. 4, c. 85, sect. 59, which placed him (as residing upon the Neilgherry Hills, and absent from his Council) in the position of a private individual, and lodged the powers of Government in the hands of Mr. H. Dickenson, the counsellor then at the Presidency. The Marquis may not have been aware of this; not so the Court of Directors, who affirmed the Act, for your petitioner brought it to their notice, in a letter dated 1st January 1849, and Mr. Sullivan, formerly a member of Council at Madras, had (it is said) brought forward the fact during the government of Mr. Lushington; and the temporary or "three months" Act, 1 of 1835, passed by the Legislative Council of India (possibly in consequence) can, under no circumstances, annul any Act of Queen, Lords, and Commons. It is undoubtedly the fact, that the Court of Directors have presumed practically to abrogate two Acts of the Imperial Parliament, and through such medium deeply injured your petitioner.

8. The dissentions which occurred in the Sudder might have been obviated from the beginning, had not the Marquis appointed Mr. Boileau as third judge. This gentleman, since deceased, a kind and warm-hearted man, but not qualified to sit in a court vested with authority to pass sentences of death without appeal, and to decide civil claims in the last resort, unlimited in extent, himself told me (not in any confidence) that when his appointment to the Sudder Court was proposed, Mr. Dickenson, the junior counsellor, had placed upon record a minute noting his incapacity to fill the said office, and that he had, notwithstanding, been forced into it. The arrangement, to quote from his memorial, appears to have been made to save money: it runs thus: "His Lordship desires me (one of the assistant secretaries) to point out to you that, as you are at present drawing a salary above the amount now fixed for sessions judges, a reduction to that extent would most probably follow your refusal of the present offer,"—that is of a seat in the Sudder Court.

9. In the very order of the 17th September 1846, by which the aforesaid gentleman was removed from the Sudder Court on the grounds that he "was wanting in discretion and judgment, and in the independence of mind and character essential for the efficient performance of the important duties devolving on the court" (the very thing which it must be presumed, had been previously recorded in Council) he was promised another early appointment in the judicial branch of the service. Accordingly, at an early period, he was appointed to the situation of civil and sessions judge, a situation embracing vast power (though subordinate in some, not in all respects, to the Sudder Court), and calling for great "discretion and judgment." And this appointment, the Court of Directors (who, for reasons assigned, had confirmed the removal of the third judge from the Sudder Court) virtually affirm. In mercy to the millions of Hindostan, your Honourable House is requested to look into these things. Decrees, proceedings, and orders have frequently come officially in appeal before your petitioner (who can supply you with much valuable and astounding information) most disgraceful in their character, passed by men utterly incompetent to fill the office of a judge, and often unacquainted with the laws especially, were removed from the revenue branch.

10. As regards your petititioner, who had conscientiously sided with the Government in the matter of their call for papers, and the protest, and in consequence, been led to record minutes opposed to the sentiments of the second and third judges, his removal from office involved an enigma which astonished every person (even the second and third judges); and Mr. Dickenson (then by Acts of Parliament the Governor) suspended the order for a full month, and recorded minutes against it. Mr. Chamier, the senior counsellor, then absent on sick leave upon the Hills, is said positively to have refused to join the Marquis in his proceedings. Your Honourable House is implored to call for papers; the proceeding is very serious in its character.

Appendix, No. 2.

11. The Marquis, in his order of the 20th October 1846, for the removal of your petitioner, adduces no corrupt practices, no act of disobedience or neglect of duty, or of incapacity; no crime or moral offence, or failure in respect to the social or relative duties of life; nothing, in short, is adduced but alleged "irregularities," to justify the measure, and which, if they were such, should have been noted at the time when they were brought officially to his notice by your petitioner himself. He ought not to have been left to suppose that his measures were approved by the Government, perhaps to repeat the irregularity in consequence; and after the expiration of months, to find himself degraded and removed from office. Surely humanity, independently of still higher principles, should have been permitted to plead at least in behalf of the children of one who had faithfully toiled amidst death and suffering for 35 years in such a climate as India.

12. Your Honourable House will fully understand the force of this argument (and it is hoped, adopt a similar resolution), if you will turn to the decision of Lords Langdale, Brougham, Campbell, and Sir A. Johnstone, of Her Majesty's Privy Council, who condemned and reversed the order of the judges of the Supreme Court of Madras, for the removal of Mr. Minchin, who filled some honourable post under the judges. It was ruled upon the occasion in question, that if Mr. Minchin was in error, he ought to have been told so at the time, seeing that the judges had long been cognisant of the matter.

13. Your petitioner will apply this. The Marquis, in his order of the 20th of October 1846, assigns as one irregularity, that your petitioner had refrained from placing a certain letter addressed by him to the Government on the 25th June 1846, upon the records of the court. Now this very fact, which your petitioner himself brought to the notice of the second and third judges in court, and to the knowledge of the chief secretary, then with the Marquis upon the Hills; he also communicated officially to that nobleman on the 14th of July 1846. In this letter, the Marquis was requested to bring the fact, if necessary, to the knowledge of the Court Directors; and informed that if the letter were placed on record, it would probably, like many others, be sent with very injurious effects, to the newspaper by some one in the office, and perhaps excite tumult among the natives. The minutes of the second and third judges, or all they had to say upon the subject, accompanied. Now this proceeding was before the Marquis for more than three months; and if there existed any irregularity, why did he not say so at the time, especially as the Court of Directors had been referred to?

14. Your Honourable House will learn with great regret that this letter of the 25th of June 1846, made upon such extraordinary grounds the medium of his removal from office, was acknowledged by the Marquis, and acted upon in his minute of the 24th of of July 1846, and when the letter of the 14th of July (above noted) must have been before him. The Marquis is here clearly shown, with knowledge of all circumstances, to have, as it were, adopted the very letter on account of which your petitioner months afterwards was removed by him from office. Such removal, were it just, virtually pleaded for the removal of the Marquis also, as the Court of Directors must have perceived.

15. The Court of Directors, speaking of this, call it a "secret transaction." How secret? when all were told of it, minutes forwarded, the Court of Directors referred to, and reasons assigned which, if deemed unsatisfactory, should have led the Marquis to have ordered it to be placed instantly upon the records, and not at a subsequent period. This nobleman himself, obviously annoyed at the remark of the Directors, as reflecting upon himself, says, in his minute of the 23d of March 1847 (no doubt referring to your petitioner's letter of the 14th of July 1846), "There was nothing in it to indicate that it was intended to partake, or did in any way partake, of the character of a private or secret accusation." What conceivable object, it may be asked (for none has been assigned), could your petitioner have had but the legitimate and humane object he from the first set forth, namely, that of preventing the possibility of revolt and bloodshed, in connexion with the Tinnavelly outrages, and of preventing the further spread of the bitter animosities which then agitated the Presidency?

16. The Court of Directors, in remarking that your petitioner should have communicated with the judges, have altogether overlooked the fact that his sentiments were already before them in a case precisely analogous, and where compliance with the orders of Government had been attended with the happiest result. They have also (though both circumstances were communicated to them) deemed it right to pass over the fact that the third judge, who had coincided with your petitioner, and endorsed upon the letter from Government, "This requisition (that is, the Government requisition for papers) should be conformed to without loss of time," suddenly changed his mind, and embraced the views of the second judge! Thus thwarted, and placed in a minority by a gentleman who ought not to have been appointed to the court, your petitioner deemed it the proper course to address, not the second and third judges, who knew his sentiments, and had placed their determination upon record, but the Government. If in this respect he erred (which is not admitted) he ought to have been told so at the time.

17. Another irregularity noted is that your petitioner had used the words "heathen and Christians" in his public writing. Now, in a minute dated the 23d of March, 1847, the Marquis himself admits that he had frequently done the same thing; and objects to the censure of the Court of Directors passed against him, on the grounds that they ought, at an earlier

earlier period, to have noticed the circumstance. Had the Marquis extended this consideration to your petitioner, he would not have been necessitated to seek redress from your august tribunal.

18. Another irregularity adduced is that your petitioner had on the 16th of July 1846, addressed a letter to a certain newspaper in self-defence when slandered in the newspapers. Now your petitioner, on the 23rd or 24th of July, informed the Government that he had done so. If incorrect, why was he not then rebuked instead of being left perhaps to repeat the irregularity, and meet with dismission months afterwards? Your petitioner gave publicity to no official document, and consequently committed no offence. So strictly indeed was his letter confined, as the Marquis admits, to self-defence, that the public were requested to suspend all judgment till the truths, in deference to Government orders, could with propriety be made known. It was the duty of the Government themselves, by the Bengal letter of the 30th of August 1843, to have protected your petitioner upon other occasions when attacked by writings in the office, but this they utterly neglected to do. The letter in the newspaper was signed, it is remarked, in a feigned name. Yes, to prevent a paper war among the editors throughout the Presidency, and to prevent the spread of uncharitable remarks and ill-will it was so signed; and, seeing that it was solely written in self-defence, what does it signify how it was signed?

19. The Marquis adverts also to an altercation which took place (not in the court, but in chambers). Such altercation, had he (*vide* paragraph 6) attended to the letters of the judges, would have been altogether avoided. It is sufficient to remark that your petitioner regrets having, in an elevated tone of voice, asked for information (when denied) respecting an injurious letter. And, no doubt, Mr. Lewin regrets having, when excited, used expressions which otherwise would not have been thought of. As to remarks about religious expressions, indicating weakness of judgment, style of writing, and animosity, they merit no attention; if aught upon such grounds became apparent and was deemed objectionable, it should have been checked at time. The consistent walk of your petitioner as a gentleman and a Christian can be deposed to, were it necessary, by many men of high rank, both among the clergy and the laity; and to the last moment of life he will rejoice in the fact that he advocated the cause of the Christians of Tinnavelly, whose houses and schools were plundered by hundreds of armed midnight ruffians from the heathen; who also violated their females and perpetrated every possible outrage. As to animosity, if anything could sanction such a principle, it would be the conduct he has experienced at the hands of the Directors; but he cherishes no such feeling, it is abhorrent to his principles.

20. Your petitioner has every reason to believe that the onerous and responsible duty of dealing with such important matters, and the merit of crushing the first court in the Madras Presidency, devolved not upon the twenty-four members, who in October 1846, constituted the Court of Directors, but upon a secret committee, two members alone having signed the despatch of the 20th of January 1847. Be this as it may, the injustice is the same. Possibly a perusal of this paper may excite some compassion and regret in the hearts of those who perpetrated it.

21. Your Honourable House will deeply regret to learn, in addition, that your petitioner' removal was sanctioned before his memorial (written without delay) reached England; that is, without any opportunity being allowed him of making any defence, or even of presenting an answer. In the face of a proceeding, not adopted even in the case of the most abandoned criminal, an appeal preferred to the Court of Directors, subsequently to his reaching England, obtained no other notice than that the case had been "deliberately considered!" Surely this falls little short of adding insult to injury. "Deliberately considered," without permitting the accused to offer explanation or defence, and without detecting the weakness and rectifying the errors, so self-evident upon the proceedings of the Marquis.

22. Assured, as mentioned in his memorial, that the Court of Directors must necessarily restore him to the Sudder Court as soon as the case reached England, your petitioner, for the sake of his family, accepted a subordinate situation in the interim; when, however, the proceedings of the Marquis were confirmed, and the full salary drawn by him previously to entering the Sudder Court was refused, though granted to the third judge, Mr. Boileau, he felt constrained to resign the service. It is submitted that no man of proper feeling could act otherwise.

23. Your Petitioner, as one of Her Majesty's justices of the peace for not less than 20 years, was also a servant of the Crown, as well as a servant of the East India Company; he may, therefore, it is hoped, under sec. 51, cap. 85, Act 3 & 4 William 4, claim with greater confidence the intervention of Parliament, to which high authority it is reserved to control, supersede or prevent all proceedings and acts whatsoever of the Governor-general in Council, and of course of the minor Presidency of Madras. And the more so, because his removal was not opposed to justice merely, but, as shown in the seventh paragraph of this petition, to two Acts of the realm. In being deprived, upon grounds almost unintelligible, of a situation of 5,000 *l*, per annum, he cannot but feel that he has experienced deep ingratitude and shameful wrong, which it is the duty of his country, so long and faithfully served, to redress.

24. Lastly, your petitioner respectfully requests that you will, if necessary, call him to your bar to reply to any remarks which may be made, to produce or point out his documents, and to name his witnesses. Your Honourable House is further entreated, after due consideration, to pass such final orders as may appear in your wisdom to be just and proper, or,

Appendix, No. 2.

with the consent of Her Majesty, to direct his appointment, under the last clause of sec. 61, Act 3 & 4 William 4, cap. 85, to any office which past pursuits may qualify him to fill under such form of government as may prospectively be determined upon for India.

And your petitioner will ever pray, &c.

Clevedon, 28 June 1853. *George J. Waters.*

The PETITION of the undersigned Merchants, Manufacturers, Wholesale Traders, and Others connected with the Trade of the Town and Neighbourhood of *Warrington*, in the county of *Lancaster*,

Showeth,

THAT manufactured and other goods, to the value of many thousand pounds a year, are supplied by the merchants, manufacturers, and wholesale traders of Warrington, for use or consumption in the neighbouring salt district of Cheshire.

That the demand for such goods in that district greatly depends upon the prosperity of the Cheshire salt trade.

That the unfair and oppressive duty of about 7*l.* per ton, imposed by the East India Company upon salt alone on its importation to British India, while all other goods are admitted to that country at moderate *ad valorem* duties, prevents an immensely greater quantity than otherwise would be of salt from being exported to those territories, which is injurious to your petitioners in proportion to its prejudicial effect upon the salt trade of Cheshire.

Your petitioners therefore humbly pray that, whatever new charter or terms be granted to the East India Company, a clause may be inserted therein, stipulating that no higher duty shall be charged in proportion to its value upon salt, on its importation to British India, than is levied upon any other goods or merchandise whatever.

And your petitioners will ever pray, &c.

Joseph Perrin, Mayor.
Peter Rylands, J. P.
Benj. Pierpoint, J. P.
&c. &c. &c

The humble PETITION of the Merchants, Manufacturers, Tradesmen, and Others of the City of *Manchester*,

Showeth,

THAT the period is close at hand when the Government of this country is expected to legislate for the future Government of India.

That the enlightened commercial policy of this country has tended greatly to ameliorate the condition of the masses of the working population, by placing within their reach the necessaries as well as many of the luxuries of life.

That your petitioners feel a great interest in the future well-being of India, and deeply deplore the existence of a law which all but deprives the working classes in that country of one of the most essential articles of life, namely, salt.

That a constant supply of salt, of good quality and at a reasonable price, is of the utmost importance to the extensive population of India, particularly to the poorer classes.

That at present they are mainly dependent upon this article manufactured in that country, which is impure in quality, uncertain and insufficient in supply, and most costly in price.

That if the salt manufactured in England could be imported into India upon the same terms as other imports, a sufficient quantity could be sent to meet the wants of that country, pure in quality, certain and sufficient in supply, and at a comparatively small cost.

That you petitioners believe it to be impolitic and unjust to impose a heavy tax on the importation of any of the necessaries of life.

That the East India Company impose a duty upon salt equal to 7*l.* per ton, which is not less than 2,000 per cent. upon its value, whereby the supply is become a monopoly in the hands of that Company.

That the imposition of such a duty is contrary to the commercial policy of this country, and highly oppressive towards the native population of India.

That the opening of the trade would materially benefit the commercial interests of this country, and your petitioners believe that so important a concession as is now suggested would not only lead to a vast increased demand, but would add materially to the happiness and comfort of the inhabitants of that enormous empire.

Your petitioners therefore humbly pray, that in any arrangements for the future government of India, provisions may be made to permit salt to be imported to all parts of British India, either free, or at a merely nominal rate of duty.

And your petitioners will ever pray, &c.

Robert Barnes, Mayor of Manchester.
Thos. Houldsworth & Co.
Oswald, Stevenson, & Co.
&c. &c. &c.

The

Appendix, No. 2.

The humble Petition of the undersigned Inhabitants of the Town and Neighbourhood of *Northwich*, in the County of *Chester*,

Showeth,

That on an average of several years past, not less than 600,000 tons of salt have been annually made from brine and rock salt in the salt districts of Cheshire, giving employment by land and water to at least 5,000 able-bodied men.

That a constant supply of salt of good quality, and at reasonable prices, is of the utmost importance to the extensive population of British India, particularly the lower classes; but at present they are almost entirely dependent upon the article manufactured in that country, which is impure in quality, uncertain and insufficient in supply, and costly in price.

That if the salt manufactured in England could be imported into India upon the same terms as other produce, a sufficient quantity could be sent from the salt districts of Cheshire to meet the wants of that country, pure in quality, certain and sufficient in supply, and low in price.

That under no circumstances should any tax or duty be imposed on salt, but in proportion to its value, compared with other articles of commerce taxed by the East India Company.

That the East India Company have imposed an import duty upon salt equal to 7 *l.* a ton, which of itself is not less than twenty times the value of the article, whereby the supply has become a monopoly in the hands of that Company.

That the imposition of such duty is contrary to the commercial policy of this country, and unjust and oppressive towards the native population of India; and thereby the manufacturers of salt in Cheshire and elsewhere, are shut out from the markets of that extensive country, or nearly so.

That the opening of the trade would materially benefit such manufacturers and others within such districts; and your petitioners believe that the great saving in the cost of salt would lead to a much greater demand by the native population of India for the cotton and other goods of English manufacture, and thereby greatly benefit the whole commercial and trading interests of this country.

Your petitioners therefore pray, that in any charter to be now granted to the East India Company, provision may be made that English salt may be imported into all parts of British India upon the same terms and conditions as other goods and manufactures.

And your petitioners will ever pray, &c.

Lee P. Townshend, Chairman,
Magistrate for Cheshire.
J. H. Harper,
Magistrate for Cheshire.
Henry Ashton,
&c. &c. &c.

The humble Petition of the undersigned Inhabitants of the Borough of *Droitwich*, and Others, interested in the manufacture of Salt, in the said Borough and District,

Showeth,

That your petitioners are largely interested in the manufacture of salt, and are injuriously affected by the restrictions at present imposed by the East India Company on the importation of salt into India.

That your petitioners would humbly represent to your Honourable House, that the manufacture of salt as at present carried on in India, under the control and protection of the East India Company, is in manifest violation or evasion of the Act 3 & 4 Will. 4, cap. 85, by which the Company were required to close their commercial business, and to discontinue and abstain from all commercial business which shall not be incident to the closing of their actual concerns; that by the monopoly thus created, the price of salt is rendered exorbitant, whilst the article itself is impure and inferior in quality, and the consumption is materially checked; so that while the consumption of salt in this country is estimated at 25 lbs. per head per annum, the consumption in India is stated by the President of the Board of Control to be only 12 lbs. per head per annum, although medical authorities are of opinion that a free supply of salt is essential to health in tropical climates.

That the import duty of 7 *l.* per ton is entirely disproportioned to the value of the article, and that other disadvantages are entailed on the importer; so that the exportation of salt from this country to India is limited to about 50,000 tons per annum, while at the rate of 12 lbs. per head, the consumption would be upwards of 800,000 tons per annum.

That to impede by fiscal restrictions the intercourse between this country and our own possessions in India, is contrary to those principles of commercial policy which have been applied to the removal of restrictions on our intercourse with foreign states; and that it is the duty of the Government and of the East India Company to provide for the collection of a revenue in India, without excluding the British merchant from the benefit of a market to which he has natural and paramount claims to be admitted.

Appendix, No. 2.

That the shipping and mercantile interests of this country will benefit largely by the cultivation of a salt trade with India, and that this and every other measure which tends to raise the condition and enhance the resources of the native population of India, will extend the demand for British manufactured products in India, benefit other branches of the home trade, and conduce to the benefit of Her Majesty's subjects generally, both in India and the United Kingdom; while, at the same time, your petitioners believe that moderate import duty on salt would yield a larger and more certain revenue than can be obtained under the present system, as the consumption would be vastly increased.

Your petitioners therefore pray, that in any measure for the future government of India, your Honourable House will provide a remedy for the evils herein set forth.

And your petitioners will ever pray, &c.

J. H. Bradley, Mayor of Droitwich.
M. W. Lee.
T. G. Smith.
&c. &c. &c.

The humble Petition of the Mayor, Alderman, and Burgesses of the Borough of *Wych,* otherwise *Droitwich,* in the County of *Worcester.*

Showeth,

THAT the manufacture of salt is the staple trade of this borough, and that its inhabitants are frequently subjected to commercial depression, and the labouring classes, both salt-makers, bargemen, and others, employed in the conveyance of salt to the port of Gloucester, to deficiency of employment and consequent distress, arising from the want of a more extended market for the salt manufactured in the United Kingdom.

That a most extensive market for the salt of this country exists in our Indian empire, but that the East Indian Company, by monopolising the manufacture of salt in Bengal, and by the imposition of an enormous duty of 7 *l.* per ton on its importation, have nearly excluded British salt from the Indian market.

Your petitioners therefore pray, that on the expiration of the East India Company's charter, your Honourable House will abolish the internal monopoly of the East India Company, which checks the consumption of salt, an article so necessary to the people of India, and will provide for the admission of British salt on fair and equitable terms.

And your petitioners will ever pray, &c.

Given under the seal of the said Mayor, Aldermen and Burgesses, at the Court Chamber within the borough aforesaid, the 14th day of June 1853.

(Seal.)

The humble Petition of the Chamber of Commerce of the City and Port of *Gloucester,*

Showeth,

THAT your Petitioners are merchants and shipowners generally interested in the promotion of commerce, and especially so in the export of salt, Gloucester being the nearest port for the export of the almost inexhaustible resources of the Worcestershire Brine Springs; and that their trade is materially diminished and deprived of a fair opportunity of progressive development by the restriction at present imposed by the East India Company on the importation of British salt into India.

That your petitioners would humbly represent to your Honourable House that the manufacture of salt, as at present carried on in India, under the control and protection of the East India Company, is in manifest violation or evasion of the Act 3 & 4 Will. 4, c. 85, by which the Company were required to close their commercial business and to discontinue and abstain from all commercial business which shall not be incident to the closing of their actual concerns; that by the monopoly thus created, the price of salt is rendered exhorbitant, whilst the article itself is impure and inferior in quality, and the consumption is materially checked; so that while the consumption of salt in this country is estimated at 25 lbs. per head per annum, the consumption in India is stated by the President of the Board of Control to be only 12 lbs. per head per annum, although medical authorities are of opinion that a free supply of salt is essential to health in tropical climates.

That the import duty of 7 *l.* per ton is entirely disproportioned to the value of the article, which could be shipped from this port at 10 *s.* to 12 *s.* per ton; and that other disadvantages are entailed on the importer, so that the exportation of salt from this country to India is limited to about 50,000 tons per annum, while, at the rate of 12 lbs. per head, the consumption would be upwards of 800,000 tons per annum.

That to impede by fiscal restrictions the intercourse between this country and our own possessions

possessions in India, is contrary to those principles of commercial policy which have been applied in the removal of restrictions on our intercourse with foreign states, and that it is the duty of the Government and the East India Company to provide for the collection of a revenue in India, without excluding the British merchant from the benefit of a market to which he has natural and paramount claims to be admitted.

That the shipping and mercantile interests of this country will benefit largely by the cultivation of a salt trade with India, and that this and every other measure which tends to raise the condition and enhance the resources of the native population of India will extend the demand for British manufactured products in India, benefit other branches of the home trade, and conduce to the benefit of Her Majesty's subjects generally, both in India and the United Kingdom; while at the same time your petitioners believe that moderate import duty on salt would yield a larger and more certain revenue than be obtained under the present system, as the consumption would be vastly increased.

Your petitioners therefore pray, that in any measure for the future government of India, your Honourable House will provide a remedy for the evils herein set forth.

And your Petitioners will ever pray, &c.

Signed on behalf of the Chamber of Commerce,
T. M. Sturge, Vice-Chairman.

Appendix, No. 3.

COPY of the REGULATIONS respecting the ALLOWANCE of BATTA to the Officers of Her Majesty's Service, whilst within the Limits of the Company's Charter.

COPY CIRCULAR MARINE DESPATCH to *Bengal*, *Madras*, and *Bombay*, dated 10 March 1852.

Para. 1. Having received frequent representations as to the operation of the regulations respecting batta and other allowances made by the East India Company to the officers of the Royal Navy serving on the East India station, we have thought proper to revise those regulations, and we direct that in lieu of them the following be henceforth adopted. The batta payable shall be according to the subjoined scale, viz.:—

	PER ANNUM.
	Rs.
To the Commander-in-Chief, not being below the rank of Rear-Admiral, at the rate of	30,000
To a Commodore, succeeding to the chief command by the death, resignation, or coming away of the Commander-in-Chief, at the rate of	15,000
To a Captain, succeeding to the chief command by the death, resignation, or coming away of the Commander-in-Chief, at the rate of	10,000
To the Secretary to the Commander-in-Chief, at the rate of	1,200
To the second in command, not being below the rank of Commodore, at the rate of	10,000
To the Secretary to the second in command, at the rate of	800
To every Captain, at the rate of	5,000
To every Commander, at the rate of	2,500
To a Lieutenant commanding a vessel of war, but not a transport, at the rate of	850
To the ward room, or Lieutenants' mess of a first, second, or third-rate ship, at the rate of	2,500
To the ditto, ditto, of a fourth-rate ship, at the rate of	2,000
To the ditto, ditto, of a fifth-rate ship, at the rate of	1,700
To the ditto, ditto, of a sixth-rate ship, at the rate of	1,250
To the ditto, ditto, of a sloop or other vessel commanded by a commander, at the rate of	850

2. The rate of a ship is to be determined according to the classification inserted in the Navy List, published by authority of the Board of Admiralty.

3. Payment of batta to the Naval Commander-in-Chief shall commence from the date of his arrival at the first port within the limits of his command, and shall cease on his departure from the last port within those limits, and during the same period the secretary and the flag-lieutenant of the Commander-in-Chief shall also be entitled to batta.

4. Batta shall not however be paid to any other officers, except while serving in that part of the Indian seas (or in the gulfs or bays communicating therewith) included within the 10th parallel of south latitude, and the 105th degree of east longitude; payment commencing on the arrival of the ship on board which they may be serving at the first port within the said limits, and ceasing on her departure from the last port within the same.

Appendix, No. 3.

5. Further, in supercession of our orders of 11th April 1848, addressed to your Presidency, and of all other orders hitherto issued relative to the accommodation of officers of Her Majesty's Navy, when required to be on shore upon the public service, we direct that allowances in lieu of house rent and accommodation on shore are to be paid to the officers specified according to the subjoined scale, viz:—

	PER ANNUM.
	Rs.
To the Naval Commander-in-Chief, not being below the rank of Rear Admiral, at the rate of	3,500
To the second in command, not being below the rank of Commodore, at the rate of	2,500
To a Commodore or Captain, succeeding to the chief command by the death, resignation or coming away of the Commander-in-Chief, at the rate of	2,500
To each Captain, at the rate of	1,000

6. These allowances being payable to the officers in question whether actually resident on shore or not, for any period during which according to the regulations laid down in this despatch, they may be entitled to batta. These allowances being thus rendered continuous, are intended to provide for the accommodation on shore of the naval officers of superior rank in whatever part of the Company's territories they may happen to be, and as it has hitherto been customary to issue payments of batta to naval officers at Madras only, it will be more convenient if the payment of allowances in lieu of house rent likewise be henceforth paid at the same place.

7. In accordance with our letter to the Government of Madras, of 21st May 1844, the practice of requiring agents drawing batta for naval officers to give security for its refund, if overdrawn, must be carefully continued.

8. We shall communicate a copy of this despatch for the information of the Lords Commissioners of the Admiralty.

Marine Department, East India House, the 10th June 1853. *J. C. Mason.*

East India House, 14 June 1853. *James C. Melvill.*

Appendix, No. 4.

Appendix, No. 4.

PAPERS delivered in by Sir *C. E. Trevelyan.*

EXTRACT from a Work on the Education of the People of India, by *Charles E. Trevelyan*, Esq., of the Bengal Civil Service, London 1838.

THE PEOPLE OF INDIA.

CHAP. VII.

The Political Tendency of the different Systems of Education in use in India.

THERE can be no dispute as to what our duty as the rulers of India requires us to do. But it has been said, and may be said again, that whatever our duty may be, it is not our policy to enlighten the natives of India; that the sooner they grow to man's estate, the sooner they will be able to do without us; and that by giving them knowledge, we are giving them power, of which they will make the first use against ourselves.

If our interest and our duty were really opposed to each other, every good man, every honest Englishman, would know which to prefer. Our national experience has given us too deep a sense of the true ends of government, to allow us to think of carrying on the administration of India except for the benefit of the people of India. A nation which made so great a sacrifice to redeem a few hundred thousand negroes from slavery, would shudder at the idea of keeping a hundred millions of Indians in the bondage of ignorance, with all its frightful consequences, by means of a political system supported by the revenue taken from the Indians themselves. Whether we govern India ten or a thousand years, we will do our duty by it: we will look, not to the probable duration of our trust, but to the satisfactory discharge of it, so long as it shall please God to continue it to us. Happily, however, we are not on this occasion called upon to make any effort of disinterested magnanimity. Interest and duty are never really separated in the affairs of nations, any more than they are in those of individuals; and in this case they are in indissolubly united, as a very slight examination will suffice to show.

The Arabian or Mahommedan system is based on the exercise of power and the indulgence of passion. Pride, ambition, the love of rule, and of sensual enjoyment, are called in to the aid of religion. The earth is the inheritance of the Faithful: all besides are infidel

infidel usurpers, with whom no measures are to be kept, except what policy may require. Universal dominion belongs to the Mahommedans by Divine right. Their religion obliges them to establish their predominance by the sword; and those who refuse to conform are to be kept in a state of slavish subjection. The Hindu system, although less fierce and aggressive than the Mahommedan, is still more exclusive: all who are not Hindus are impure outcasts, fit only for the most degraded employments; and, of course, utterly disqualified for the duties of government, which are reserved for the military, under the guidance of the priestly caste. Such is the political tendency of the Arabic and Sanskrit systems of learning. Happily for us, these principles exist in their full force only in books written in difficult languages, and in the minds of a few learned men; and they are very faintly reflected in the feelings and opinions of the body of the people. But what will be thought of that plan of national education which would revive them and make them popular; would be perpetually reminding the Mahommedans that we are infidel usurpers of some of the fairest realms of the Faithful, and the Hindus, that we are unclean beasts, with whom it is a sin and a shame to have any friendly intercourse. Our bitterest enemies could not desire more than that we should propagate systems of learning which excite the strongest feelings of human nature against ourselves.

The spirit of English literature, on the other hand, cannot but be favourable to the English connection. Familiarly acquainted with us by means of our literature, the Indian youth almost cease to regard us as foreigners. They speak of our great men with the same enthusiasm as we do. Educated in the same way, interested in the same objects, engaged in the same pursuits with ourselves, they become more English than Hindus, just as the Roman provincials became more Romans than Gauls or Italians. What is it that makes us what we are, except living and conversing with English people, and imbibing English thoughts and habits of mind? They do so too: they daily converse with the best and wisest Englishmen through the medium of their works; and form, perhaps, a higher idea of our nation than if their intercourse with it were of a more personal kind. Admitted behind the scenes, they become acquainted with the principles which guide our proceedings; they see how sincerely we study the benefit of India in the measures of our administration; and from violent opponents, or sullen conformists, they are converted into zealous and intelligent co-operators with us. They learn to make a proper use of the freedom of discussion which exists under our government, by observing how we use it ourselves; and they cease to think of violent remedies, because they are convinced that there is no indisposition on our part to satisfy every real want of the country. Dishonest and bad rulers alone derive any advantage from the ignorance of their subjects. As long as we study the benefit of India in our measures, the confidence and affection of the people will increase in proportion to their knowledge of us.

But this is not all. There is a principle in human nature which impels all mankind to aim at improving their condition; every individual has his plan of happiness; every community has its ideas of securing the national honour and prosperity. This powerful and universal principle, in some shape or other, is in a state of constant activity; and if it be not enlisted on our side, it must be arrayed against us. As long as the natives are left to brood over their former independence, their sole specific for improving their condition is, the immediate and total expulsion of the English. A native patriot of the old school has no notion of anything beyond this; his attention has never been called to any other mode of restoring the dignity and prosperity of his country. It is only by the infusion of European ideas, that a new direction can be given to the national views. The young men, brought up at our seminaries, turn with contempt from the barbarous despotisms under which their ancestors groaned, to the prospect of improving their national institutions on the English model. Instead of regarding us with dislike, they court our society, and look upon us as their natural protectors and benefactors: the summit of their ambition is, to resemble us; and, under our auspices, they hope to elevate the character of their countrymen, and to prepare them by gradual steps for the enjoyment of a well-regulated and therefore a secure and a happy independence. So far from having the idea of driving the English into the sea uppermost in their minds, they have no notion of any improvement but such as rivets their connection with the English, and makes them dependent on English protection and instruction. In the re-establishment of the old native governments they see only the destruction of their most cherished hopes, and a state of great personal insecurity for themselves.

The existing connection between two such distant countries as England and India, cannot, in the nature of things, be permanent; no effort of policy can prevent the natives from ultimately regaining their independence. But there are two ways of arriving at this point. One of these is, through the medium of revolution; the other, through that of reform. In one, the forward movement is sudden and violent; in the other, it is gradual and peaceable. One must end in a complete alienation of mind and separation of interests between ourselves and the natives; the other in a permanent alliance, founded on mutual benefit and good-will.

The only means at our disposal for preventing the one and securing the other class of results is, to set the natives on a process of European improvement, to which they are already sufficiently inclined. They will then cease to desire and aim at independence on the old Indian footing. A sudden change will then be impossible; and a long continuance of our present connection with India will even be assured to us. A Mahratta or Mahommedan despotism might be re-established in a month; but a century would scarcely suffice to prepare the people for self-government on the European model. The political education of a nation must be a work of time; and while it is in progress, we shall be as safe as it will be possible for us to be. The natives will not rise against us, because we shall stoop to raise them; there will be no re-action, because there will be no pressure; the national activity

Appendix, No. 4.

will be fully and harmlessly employed in acquiring and diffusing European knowledge, and in naturalising European institutions. The educated classes, knowing that the elevation of their country on these principles can only be worked out under our protection, will naturally cling to us. They even now do so. There is no class of our subjects to whom we are so thoroughly necessary as those whose opinions have been cast in the English mould; they are spoiled for a purely native regime; they have everything to fear from the premature establishment of a native government; their education would mark them out for persecution; the feelings of independence, the literary and scientific pursuits, the plans of improvement in which they indulged under our government, must be exchanged for the servility and prostration of mind which characterise an Asiatic court. This class is at present a small minority, but it is continually receiving accessions from the youth who are brought up at the different English seminaries. It will in time become the majority; and it will then be necessary to modify the political institutions to suit the increased intelligence of the people, and their capacity for self-government.

The change will thus be peaceably and gradually effected; there will be no struggle, no mutual exasperation; the natives will have independence, after first learning how to make a good use of it; we shall exchange profitable subjects for still more profitable allies. The present administrative connection benefits families, but a strict commercial union between the first manufacturing and the first producing country in the world, would be a solid foundation of strength and prosperity to our whole nation. If this course be adopted, there will, properly speaking, be no separation. A precarious and temporary relation will almost imperceptibly pass into another far more durable and beneficial. Trained by us to happiness and independence, and endowed with our learning and our political institutions, India will remain the proudest monument of British benevolence; and we shall long continue to reap, in the affectionate attachment of the people, and in a great commercial intercourse with their splendid country,* the fruit of that liberal and enlightened policy which suggested to us this line of conduct.

In following this course we should be trying no new experiment. The Romans at once civilised the nations of Europe, and attached them to their rule by Romanising them; or, in other words, by educating them in the Roman literature and arts, and teaching them to emulate their conquerors instead of opposing them. Acquisitions made by superiority in war, were consolidated by superiority in the arts of peace; and the remembrance of the original violence was lost in that of the benefits which resulted from it. The provincials of Italy, Spain, Africa, and Gaul, having no ambition except to imitate the Romans, and to share their privileges with them, remained to the last faithful subjects of the empire; and the union was at last dissolved, not by internal revolt, but by the shock of external violence, which involved conquerors and conquered in one common overthrow. The Indians will, I hope, soon stand in the same position towards us in which we once stood towards the Romans. Tacitus informs us, that it was the policy of Julius Agricola to instruct the sons of the leading men among the Britons in the literature and science of Rome, and to give them a taste for the refinements of Roman civilization.† We all know how well this plan answered. From being obstinate enemies, the Britons soon became attached and confiding friends; and they made more strenuous efforts to retain the Romans, than their ancestors had done to resist their invasion. It will be a shame to us if, with our greatly superior advantages, we also do not make our premature departure be dreaded as a calamity. It must not be said in after ages, that "the groans of the Britons" were elicited by the breaking up of the Roman empire; and the groans of the Indians by the continued existence of the British.

We may also take a lesson from the Mahommedans, whose conquests have been so extensive and so permanent. From the Indian Archipelago to Portugal, Arabic was established as the language of religion, of literature, and of law; the vernacular tongues were saturated with it; and the youth of the conquered countries soon began to vie with their first instructors in every branch of Mahommedan learning. A polite education was understood to mean a Mahommedan education; and the most cultivated and active minds were everywhere engaged on the side of the Mahommedan system. The emperor Akbar followed up this policy in India. Arabicised Persian was adopted as the language of his dynasty; and the direction thereby given to the national sympathies and ideas greatly contributed to produce that feeling of veneration for the family which has long survived the loss of its power. This feeling, which in Europe would be called loyalty, is common to those who have been brought up in the old learning, but is very rarely found in connection with an English education. The policy of our predecessors, although seldom worthy of imitation, was both very sound and very successful in this respect. If we adopt the same policy, it will be more beneficial to the natives in proportion as English contains a greater fund of true knowledge

* The present trade with India can give no idea of what it is capable of becoming; the productive powers of the country are immense; the population of British India alone, without including the native States, is more than three times that of all the rest of the British Empire. By governing well, and promoting to the utmost of our power the growth of wealth, intelligence, and enterprise in its vast population, we shall be able to make India a source of wealth and strength to our nation in time to come, with which nothing in our past history furnishes any parallel.

† The words of Tacitus are, "Jam vero principum filios liberalibus artibus erudire, et ingenia Britannorum studiis Gallorum anteferre, ut qui modo linguam Romanam abnuebant, eloquentiam concupiscerent. Inde etiam habitus nostri honor et frequens toga. Paulatimque discessum ad delinimenta vitiorum, porticus et balnea et conviviorum elegantiam; idque apud imperitos humanitas vocabatur cum pars servitutis esset."

knowledge than Arabic and Persian; and it will be more beneficial to us in proportion as the natives will study English more zealously and extensively than they did Arabic and Persian, and will be more completely changed by it in feeling and opinion.

These views were not worked out by reflection, but were forced on me by actual observation and experience. I passed some years in parts of India, where, owing to the comparative novelty of our rule and to the absence of any attempt to alter the current of native feeling, the national habits of thinking remained unchanged. There, high and low, rich and poor, had only one idea of improving their political condition. The upper classes lived upon the prospect of regaining their former pre-eminence; and the lower, upon that of having the avenues to wealth and distinction re-opened to them by the re-establishment of a native government. Even sensible and comparatively well affected natives had no notion that there was any remedy for the existing depressed state of their nation except the sudden and absolute expulsion of the English. After that, I resided for some years in Bengal, and there I found quite another set of ideas prevalent among the educated natives. Instead of thinking of cutting the throats of the English, they were aspiring to sit with them on the grand jury or on the bench of magistrates. Instead of speculating on Punjab or Nepaulese politics, they were discussing the advantages of printing and free discussion, in oratorical English speeches, at debating societies which they had established among themselves. The most sanguine dimly looked forward in the distant future to the establishment of a national representative assembly as the consummation of their hopes—all of them being fully sensible that these plans of improvement could only be worked out with the aid and protection of the British Government by the gradual improvement of their countrymen in knowledge and morality; and that the re-establishment of a Mahommedan or any other native regime would at once render all such views impracticable and ridiculous. No doubt, both these schemes of national improvement suppose the termination of the English rule; but while that event is the beginning of one, it is only the conclusion of the other. In one, the sudden and violent overthrow of our government is a necessary preliminary; in the other, a long continuance of our administration, and the gradual withdrawal of it as the people become fit to govern themselves, are equally indispensable.

Our native army is justly regarded as the pillar of our Indian empire; and no plan of benefiting either the natives or ourselves can be worth anything which does not rest on the supposition that this pillar will remain unbroken. It is therefore of importance to inquire how this essential element of power is likely to be affected by the course of policy which has been described. The Indian army is made up of two entirely distinct parts; the English officers, and the native officers and men. The former will, under any circumstances, stand firm to their national interests; the latter will be animated by the feelings of the class of society from which they are drawn, except so far as those feelings may be modified by professional interests and habits. The native officers rise from the ranks; and the ranks are recruited from the labouring class, which is the last that will be affected by any system of national education. Not one in five hundred of the boys who are instructed in the Zillah seminaries, will enlist in the army. If the sepoys are educated anywhere, it must be in the village schools; and the organisation of those schools will be the concluding measure of the series. The instruction given to the labouring class can never be more than merely elementary. They have not leisure for more. But, such as it is, they will be indebted for it to us; and as it will form part of a system established and superintended by ourselves, we shall take care that it is of a kind calculated to inspire feelings of attachment to the British connexion. After this the young men who enlist in the army will become imbued with the military spirit, and moulded by the habits of military obedience. I leave to others to judge whether this training is calculated to make better and more attached, or worse and more disaffected, soldiers than the state of entire neglect, as regards their moral and intellectual improvement, in which the whole class are at present left. I never heard that the education given in the national schools unfitted the common people of England for the ranks of the army; although the inducements to honourable and faithful service, which are open to them after they enter the army, are much inferior to those which are held out to our sepoys.

Religious instruction forms no part of the object of the Government seminaries. It would be impossible for the State to interfere at all with native education on any other condition; and this is now so well understood, that religious jealousy offers no obstruction to our success. The general favour with which English education is regarded, and the multitudes who flock to our schools, prove this to be the case. The Brahmins, it is true, ruled supreme over the old system. It was moulded for the express purpose of enabling them to hold the minds of men in thraldom; and ages had fixed the stamp of solidity upon it. Upon this ground they were unassailable. But popular education, through the medium of the English language, is an entirely new element, with which they are incapable of dealing. It did not enter into the calculation of the founders of their system; and they have no machinery to oppose to it. Although they have been priest-ridden for ages the people of India are, for for all purposes of improvement, a new, and more than a new, people. Their appetite for knowledge has been whetted by their long-compelled fast; and aware of the superiority of the new learning, they devour it more greedily than they ever would have done Sanskrit lore, even if that lore had not been withheld from them: they bring to the task, vacant minds and excited curiosity, absence of prejudice, and an inextinguishable thirst for information. They cannot return under the dominion of the Brahmins. The spell has been

Appendix, No. 4.

for ever broken. Hinduism is not a religion which will bear examination. It is so entirely destitute of any thing like evidence, and is identified with so many gross immoralities and physical absurdities, that it gives way at once before the light of European science. Mahommedanism is made of tougher materials; yet, even a Mahommedan youth who has received and English education is a very different person from one who has been taught according to the perfect manner of the law of his fathers. As this change advances, India will become quite another country: nothing more will be heard of excitable religious feelings: priestcraft will no longer be able to work by ignorance: knowledge and power will pass from a dominant caste to the people themselves; the whole nation will co-operate with us in reforming institutions, the possibility of altering which could never have been contemplated if events had taken any other course; and many causes will concur to introduce a more wholesome state of morals, which, of all the changes that can take place, is the one in which the public welfare is most concerned.

There has been a time at which each of the other branches of the public service has particularly commanded attention. The commercial, the political, the judicial, the revenue departments, have in turn been the subject of special consideration; and decisive steps have been taken to put them on a satisfactory footing. My object will be sufficiently attained if I succeed in producing a conviction that the time has arrived for taking up the question of public instruction in the same spirit, and with the same determination to employ whatever means may be requisite for accomplishing the object in view. The absence of any sensible proof that increased taxation is attended with any proportionate benefit to India, has long been extremely disheartening both to the natives and to the European public officers serving in that country.* The entire abolition of the transit duties, and the establishment of an adequate system of public instruction, would furnish this proof, and would excite the warmest gratitude of every body who from any cause feels interested in the welfare of India. The interest of a single million sterling,† in addition to what is already expended, would be sufficient to answer every present purpose as far as education is concerned. Even on the narrowest view of national interest, a million could not be better invested. It would ensure the moral and intellectual emancipation of the people of India, and would render them at once attached to our rule and worthy of our alliance.

EXTRACT from the Sixteenth Annual Report of the *Calcutta Bible Association.*

The Scriptures obtained from the Depository during the past year have been in the English, Bengali, Hindustani, Hindui, Orissa, Italian, French, Portuguese, and Hebrew languages, but by far the greater proportions have been in English and Bengali. The increased demand of the natives for the Scriptures in English has doubtless been in a great measure caused by the advancement of education in that language—the pupils of the various colleges and schools can take home a copy of the Bible or Testament in English, without exciting those fears on the part of their relatives which the same books in the native languages would be likely to excite. The English schools and colleges may be instrumental in preparing the mind of the natives for the appreciation of truth, and so far may prepare for the reception of the Gospel, the Committee therefore conceive it to be their duty to embrace the opportunities now afforded for supplying the New Testament in English to those institutions in which that book is customarily read, and of furnishing the same to the pupils of other schools wherein the New Testament is not admitted, who manifest a desire to search the Scripture for themselves.

---

* A large proportion of the land in the Bengal and Agra Presidencies is held tax-free; but although nothing can be more unreasonable than that persons who benefit by the protection of the Government should contribute nothing to its support, and throw the whole burden on the rest, it is impossible at present to induce the natives to view the subject in this light. Their invariable answer is, that while it is certain that some will be worse off, they see no reason to suppose that they will themselves be better off if the exempted lands are brought under contribution.

† The Parliamentary assignment of ten thousand pounds a year still remains to be accounted for to the Committee of Public Instruction, from July 1813 to May 1821, with compound interest up to the date of payment.

Appendix, No. 5.

PAPER put in by Mr. *Prideaux*.

STATEMENT showing the AVERAGE PRICES per Maund of SALT sold by the Company in *Bengal*, Wholesale and Retail, from 1836-37 to 1851-52 inclusive.

YEARS.	WHOLESALE			RETAIL.		
	Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*
1836—37	4	3	6	2	9	11
1837—38	4	2	1	2	9	11
1838—39	4	1	3	2	10	7
1839—40	4	1	9	2	12	1
1840—41	4	2	10	2	13	2
1841—42	4	4	2	2	12	9
1842—43	4	3	9	2	11	—
1843—44	4	2	9	2	10	5
1844—45	4	0	1	2	9	1
1845—46	3	13	5	2	7	9
1846—47	3	12	6	2	7	—
1847—48	3	7	9	2	3	—
1848—49	3	7	—	2	2	11
1849—50	3	3	3	2	5	10
1850—51	3	3	9	2	—	5
1851—52	3	3	9	2	1	3

Appendix, No. 6.

MEMORANDUM on the SALT DEPOSIT in *Scinde*, by the Collector of Customs at Kurrachee.

THE existence of extensive salt beds in the neighbourhood of Ullah Bund, was brought under the notice of the Scinde Government by Captain Baker, late Superintendent of Canals and Forests, in 1844, soon after which specimens of the deposit were sent here by the Collector of Hydrabad, which were forwarded to Bombay; but owing to the opposition of the salt merchants there, whose interests might be affected were Scinde salt to get in the market, the subject was for a time dropped. A partial examination was made by the Customs' Department in November 1845, of the country from Allah Bund to the *Sir mouth of the river, and an attempt was made to ascertain the commercial value of the deposit. It was found that no sea-going vessel can go higher up the Koree branch of the Indus than Cotasir, which is the port of Luckput; communication is carried on between these places by boats of light draft. The expenses attendant on procuring a cargo were found more considerable than was anticipated; camels, water, and forage had to be sent from Luckput to some distance inland from Kotree, where the article was shipped in boats and sent to Cotasir; there it was transhipped into a Malabar vessel. The Cutch authorities made a heavy claim for anchorage, which had to be met, and the proceeds realized at Mangalore were not sufficient to induce another speculation.

* *Sic* Orig.

Appendix, No. 6.

In December 1845.

A letter was addressed by me to the Collector of Malabar, explanatory of all circumstances connected with the shipment, and requesting information as to the value of the article there, and whether it was likely to meet with a permanent demand; to this no answer was returned. The cargo was, however, admitted to entry, and I have never been able to obtain any satisfactory information as to the price paid for it; the party induced to speculate stating in general terms that it did not pay.

In August last, a letter was received from the present Collector of Malabar, Mr. Blane, stating that a failure had taken place in the annual supply at Malabar, owing to gales of wind, and that the deficit, amounting to 15,000 tons, had to be provided for, and inquiring if the article could be supplied from Scinde, as the merchants of Malabar had taken advantage of the circumstances to raise the rates. Tenders were called for, and but one was received, which was six rupees the garce beyond the rate offered by the Malabar merchants.

Not having sufficient data as to the probable expense of shipping from thence, the requisite information was not supplied by this department.

Salt of an equally good quality is known to exist in the Goongra, the next branch of the Indus westward of the Koree, where a vessel can be laden at a comparatively small expense. A specimen of the article was forwarded to Bombay for an opinion, which is decidedly favourable, and at once sets at rest the query as to the salt being fit for human consumption.

"It is just the same as the salt obtained by evaporating sea water, the salt that is called bay-salt; it is not so pure as rock-salt, because it contains a little sulphate of soda, very little, and of no consequence, and also some muriate of magnesia, which latter renders it a little bitter, but it can readily be removed by washing the salt in fresh water; but as it is, I have no doubt it would find a ready market, for it is very much cleaner than what is made in the Government salt pans about Bombay."

(signed) *A. H. Leith.*

In the early part of 1847, Lieutenant Burke, of the Engineers, travelled overland from Scinde to Cutch, and becoming aware for the first time of the existence of this extensive deposit, addressed a letter to the head of his department, Major Peat, the superintending engineer. He estimated the quantity at (1,500) fifteen hundred millions of tons; and though, from his own showing, very imperfectly acquainted with the extent of the beds, yet I do not think his estimate over rated; but, he has certainly very considerably under-rated the expense of shipping the article at Kotasir.

The salt used in Kurrachee is brought from the direction of Sonmeanee, where it is found in deposit in beds of small size. It is found in the Mullier river, and is met with along the entire coast in greater or less quantity. In the interior of the country it is produced by parties who gain their living by its manufacture, which is as follows: Patches of salt earth are found scattered over the entire face of the country; this salt soil is saturated with water, and the drainage is exposed, in shallow vessels, to the rays of the sun.

The price of common salt in the Kurrachee bazar is, for a camel load of from five to six Bengal maunds, annas 10, by retail 4 lbs. for a pice.

(signed) *J. McLeod,* Collector of Customs.

(No. 685.)

Salt: E. M. Gordon, H. Ricketts, E. Currie, Esqrs.

LETTER from the Junior Secretary to the Board of Revenue to the Secretary to the Government of *Bengal.*

Sir, Fort William, 29 June 1852.

I AM directed by the Board of Revenue, in continuation of the annual report on the salt revenue of the Lower Provinces, contained in my letter, No. 676, dated the 29th instant, to submit the following observations relative to the comparative advantages under which, on the one hand, salt manufactured in the Presidency on account of Government, and on the other hand, salt imported into Calcutta by sea, is brought to market, and to the measures it may be necessary to take in order to place the two more nearly on a footing of equality than they are at present.

2. It will be remembered that in 1836, a Select Committee of the House of Commons recommended that the Government should keep their golahs at all times open for the sale of salt at the cost price, the purchaser to pay, in addition, a fixed duty on removing the salt from the golahs, and that permission should be given for the import of foreign salt into Calcutta on payment of the same duty as that levied on salt sold by the East India Company. The Committee observed, that if their recommendations (of which those above mentioned are the essential ones) were fully and fairly carried out, the monopoly of the Company would be reduced to one solely of manufacture, and the difficulties that had previously stood in the way of a fair competition between native and imported salt would be removed.

3. So

3. So far as respects the importation of foreign salt, the recommendations of the Select Committee have been "fully and fairly carried out;" but it appears to the Board, and they hope to establish the same to the satisfaction of the Government, that in consequence of the meaning hitherto attached to the ambiguous term "cost price," the salt manufactured on account of Government has been offered for sale at much above legitimate rates, and that hence the consumption of the latter has gradually decreased, until it appears not an improbable contingency, that unless measures be taken to ensure for it that fair competition contemplated by the Select Committee, it will eventually be driven out of the market. Appendix, No. 6.

4. The erroneous interpretation of the term "cost price," referred to in the preceding paragraph, arises from confounding the position of Government, as it was before the recommendations of the Committee were carried into effect, with that which the Government has since occupied; in other words, from regarding the Government, instead of the molunghee, as the local manufacturer. This may have been a correct view of the case in 1836, when a limited supply of salt was annually brought forward and disposed of by the Government at public auction, when the Government realised a profit from the sale of salt independent of the duty, and when the import of foreign salt was virtually prohibited; but now that the Committee's resolutions have been acted upon, it appears to the Board to be altogether and most mischievously erroneous.

5. When the Government had a monopoly of sale as well as manufacture, and could regulate prices at pleasure, it was in its power, first, by lowering prices, to prevent the importation of foreign salt (which even at that time might legally take place on payment of a fixed duty), and then, by raising them again, to derive a profit far in excess of the fixed duty, and limited only by the repressive effect of exorbitant prices on the consumption; under those circumstances, it was clearly the Government who competed with the foreign importer, and in the teeth of such competition no foreign salt could be imported.

6. But when the Government was restricted in its operations, and compelled to sell its salt at a price equal to the fixed duty added to the cost price, it seems evident, on the least reflection, that the position of Government towards the foreign importer was altogether changed; that it ceased to be a matter of the smallest importance to Government (speaking with reference to the salt revenue) whether that revenue was raised by a duty of 325 rupees the 100 maunds on the import of foreign salt, or by selling home-made salt at a price equal to that duty, plus the cost of production; and that the Government, instead of being any longer a competitor, in fact came to hold the balance between the home and the foreign producer, and was bound to regulate its interference for revenue purposes in such a manner as that both should compete on terms of strict equality.

7. This change in the position of the Government appears to the Board to have been lost sight of. The Government was still regarded as the manufacturer, and the competition as between the Government and the foreign importer; and hence it was determined (properly enough, on that hypothesis) that the cost price should consist of all charges incurred by Government in connexion with the manufacture, calculated on the average of a certain number of years immediately preceding.

8. Thus the home-manufactured salt, besides being burdened with the expense of a Government management, was also charged with a considerable outlay, which though incurred by Government nominally for manufacture, was really incurred for the purposes of collecting the revenue and preventing smuggling.

9. In the Board's opinion, the correct principle which ought then to have been, and now to be adopted, in calculating the prime cost of home-made salt, is to add to the price actually paid to the molunghees so much of the expense incurred by Government in bringing it to market as would be incurred by private individuals or a joint stock company for the same purpose, on the supposition that the salt were manufactured under an excise system, and subject to the restrictions inseparable from that mode of management, the operations of Government being confined to the collection of the fixed duty, and the prevention of illicit dealings.

10. Before proceeding to explain more fully the grounds upon which this opinion rests, the Board desire to refer to the discussions that took place between the authorities in India and the Court of Directors, relative to the fixation of price, and to show how, in consequence chiefly of the mode in which effect has been given to the recommendations of the Select Committee, the manufacture in Bengal has been affected by the import of foreign salt.

11. The Court of Directors, in their despatch, dated 4th January 1837, explanatory of the views as to the manner in which the recommendations of the Select Committee were to be carried out, observed that, "The duty only should be fixed, the price being variable, in relation to the original cost of the salt to Government," and desired that the plan which the Government might propose to carry into effect should be reported for their final sanction, Mr. Secretary Prinsep's letter, No. 63, dated 9 August 1837.

12. Agreeably to instructions issued by Government on the receipt of this despatch, the accountant prepared a statement, showing the average cost and charges per 100 maunds of salt for 10 years, ending on the 30th April 1836, which was submitted to Government with the letter of the late Board of Customs, Salt and Opium, No. 907, dated the 28th September

Appendix, No. 6.

tember 1840. The Board on that occasion* (*see* para. 14) questioned the propriety of including among the expenses of manufacture certain charges which would have to be incurred under any system of management, and referred again to the subject in their letter, No. 912, dated 21st September 1843, paragraph 16.†

13. On the 6th November 1843, the Government, addressing the late Board, observed, "It is obviously desirable, as it is in conformity with the views and instructions of the Honourable the Court of Directors, so to arrange the duty on imported salt, in connexion with the monopoly sale prices and the cost of production, that, on the one hand, the importer shall have no ground to complain that he is more heavily taxed than the home producer; and on the other, that the local manufacture and the interests of those engaged in it shall be in no way prejudiced by the admission of foreign salt on more favourable terms."

14. On the 4th December 1843, the Government transmitted to the late Board extracts from the Honourable Court's despatch of the 20th December 1843, in which it was explained, that the duty was to be exclusive of "the charges incidental to the manufacture, such as the price paid to the molunghees, aurung, and transportation charges, &c., all of which would become extinct in the event of the abolition of the present system of manufacture," but to include "all those charges, such as the maintenance of a preventive establishment, payments to the French and Danish Governments, and others, which would have to be incurred under any system whatever, by which a revenue should be derived from the article of salt."

15. This distinction, the Court observed, had been altogether lost sight of by the accountant in the statements prepared for the information of the Board, but as the Board seemed to be fully aware of the importance of maintaining it, the Court expressed their confidence that due care would be taken to distribute the various charges on the salt revenue into the classes to which they properly belonged.

16. In October 1844, the duty on all salt was reduced from 3¼ rupees to 3 rupees a maund, and the Government at the same time pledged itself not to alter for a certain period the wholesale prices then fixed on the various kinds of salt at the several agency-ghats and the Sulkea golahs. These prices were not based on any calculation of cost, but were those which happened to be fixed at the time by the Board, who, until then, regulated prices according to what they conceived to be the relation of supply to demand.

17. Revised statements for the 10 years ending with 1835-36, were furnished by the accountant on the 14th October 1844, and submitted to Government, with the Board's address of the 8th January 1845. In these statements the following items were assumed to be "charges incidental to manufacture," in the sense intended by the Honourable Court, which were to constitute the "cost price" of the salt.

1. Cost paid to the molunghees.
2. Aurung charges
3. Transportation charges.
4. Khalaree rents.
5. Salary of agents.
6. Charges for transporting salt to Sulkea.
7. Charges for receiving and delivering salt at Sulkea.
8. Cost of establishment at Sulkea.
9. Value of salt lost by accident.

There were also three other items included in the statements; viz., bounty to purchasers, charges for refining damaged salt, and proportion of irrecoverable balances; but these being obsolete, it will be unnecessary to consider.

18. On the 18th November 1846, the Government issued orders on the subject. It appears from the Under Secretary's letter of that date, that on the receipt of the Board's despatch of the 8th January 1845, the Government reviewed the several items of charge set forth

---

* Extract:

14. This abstract shows the 10 years' average ordinary cost and charges per 100 maunds of Bengal, *i. e.* Pungah[a] salt. We will first select the Hidgellee salt as an example. We find it costs as per statement[b] 92,100; the net sale proceeds are 4,12,610, and the profit 3,20,509. But there is included in the cost certain items which do not appear to us to be chargeable to the manufacture; as for instance, Moshaira proportion of salt office charges and proportion of Chokey charges; all these charges would equally exist if the manufacture on the part of Government was discontinued, and the revenue collected by a pure excise system, or entirely on the importation of salt by sea.

[a] There is an exception, of no moment, in the case of Cuttack Abra salt.

[b] The figures are Co's Rupees and decimal parts of a rupee.

† Extract:

16. Under these impressions, the course we would desire to adopt, is to arrive at what are the cost and aggregate charges of the several descriptions of salt; but we find a difference of opinion prevailed in 1840 what items were to be so regarded, that our Board laid statements before the Government on the 28th September 1840, No. 34, and requested the superior authority to determine, to which no orders have yet been received. Before proceeding therefore beyond the reduction already effected by us, simultaneously with the wishes of your Honor, we would request to be informed whether the opinions expressed by this Board in regard to the cost and charges and net profit have been decided on by Government.

forth in the accountant's statements, and was of opinion that the salary of agents ought not to be charged to the manufacture of salt, but to revenue, "as, in all probability, having to be incurred under any system for purposes of prevention." But as the statements then submitted only brought down the accounts to the 30th April 1836, the accountant was required by Government to prepare fresh statements on the same principle as before; first, for 10 years, ending with 1842-43; and afterwards for three years, ending with 1844-45. Appendix, No. 6.

19. In the meanwhile the Court of Directors having received the Board's despatch of the 8th January 1845, with the statements first prepared by the accountant, had addressed the Government in the following terms:

"These statements have been prepared for the purpose of enabling you to carry into effect, as enjoined by us, the recommendation of the Select Committee of the House of Commons, which sat in 1836, that the duty to be imposed should be fixed at the lowest rate consistent with the maintenance of the revenue, and not exceeding the average rate of the net profit of the Company's monopoly for the last 10 years." The Under Secretary's letter, No. 3050, dated 16 Nov. 1846.

"We need only observe, that in these amended statements the salt accountant has rightly understood the principle on which it was our desire that they should be framed; the results above given being arrived at by deducting from the sale proceeds the charges incidental to the manufacture, store, and sale of salt on account of Government, excluding from consideration all charges belonging exclusively to the maintenance of the revenue, which would have to be incurred if the manufacture on the part of the Government were wholly abandoned, and the revenue derived by an excise on manufactured, and a Customs' duty on imported salt."

20. The Government, therefore, considering, apparently, that the Honourable Court had sanctioned not only the principle on which the accountant's statements had been prepared, but also the details, proceeded to fix the prices of the several descriptions of salt then in store, according to the accountant's average of those years, inclusive of the salary of the agents, and upon this footing the "cost price" of the several kinds of salt manufactured on account of Government has been calculated from time to time until now. The Court of Directors reviewing these proceedings in their despatch, dated 18th August 1847, observed, "The Government state (para. 2), that in their opinion the salary and commission of salt agents should be excluded from the cost of manufacturing and storing salt, as it appeared to them more properly chargeable to the collection of revenue, is, in all probability, having to be incurred under any system for purposes of prevention. We differ from the Government in this opinion; for although it may be admitted that some portion of the charge of the salaries of salt agents would have, under any system, to be incurred for preventive purposes, yet those officers are ostensibly and principally employed in superintending and controlling the manufacture of salt, and not in the collection of the revenue derived from it. We consider, therefore, that their salaries are fairly chargeable to the manufacture, and the exclusion of that item from the cost of the Government salt would undoubtedly give rise to cavils and objections on the part of importers." Mr. Secretary Halliday's letter, No. 436, dated 3 November 1847.

21. From the following statement it will be seen that the imports of foreign salt, which up to 1844-45 were comparatively small, began to increase largely after the first reduction of duty, and that although the cost prices of Government salt have been intermediately reduced by economical arrangements to the extent noted on the margin,* yet the imports have continued to increase until, in 1851-52, they amounted to 56½ per cent. of the whole Rowannah supply.

	1844.	1852.
*Hidgellee	74	66
Tumlook	85	68
Chittagong	87	76
Arracan	82	80
Sulkea:		
Cuttack	113	88
Balasore	118	75
Khorda	121	85

	WHOLESALE.	IMPORTS.	EXCISE.	TOTAL.
	Maunds.	*Maunds.*	*Maunds.*	*Maunds.*
1842-43	3,870,635	892,740		4,763,375
1843-44	3,907,624	967,013		4,874,637
1844-45	4,150,346	970,595		5,120,941
1845-46	3,399,275	1,581,986		4,981,261
1846-47	3,711,446	1,466,744		5,178,190
1847-48	3,988,541	1,615,084		5,603,625
1848-49	3,316,637	1,610,256	16,450	4,943,343
1849-50	3,383,833	2,103,219	23,630	5,510,682
1850-51	2,825,100	2,601,033	35,000	5,461,133
1851-52	2,239,952	2,926,866	18,600	5,185,418

Appendix, No. 6.

22. The result of this unexpected increase in the supply of foreign salt has, of course, been to compel the Government to contract the home-manufacture, and, in pursuance of that object, to abolish the agency of the 24 pergunnahs, to suspend the manufacture for an indefinite period in Chittagong, and to limit it in Cuttack to the quantity required for local consumption. The provision in the remaining agencies has also become less than in former years, and is likely, unless measures can be taken to alter the present tendency of affairs, to be still further diminished. No salt is now manufactured along the whole line of coast from the Hooghly to the southernmost point of the Chittagong district.

23. This state of things, so injurious to the home producer and to the industrial interests of the country, appears to the Board to demand close inquiry, and, if possible, the application of a remedy. The discontinuance in any district of a manufacture in which thousands of persons have been engaged all their lives, and from which they have derived a large portion of their subsistence, is a most serious calamity, which the Government is bound to avert by every possible means consistent with the maintenance of the revenue derived from salt, and with fairness to the foreign importers.

24. The Government has long ceased professedly to derive any advantage in the way of profit from the manufacture of salt, the principle upon which wholesale prices are adjusted having been, since 1846, at least to add the fixed duty to the cost of produce, calculated on an average of three years. The system of agency manufacture is therefore pursued, not with a view to make a profit by the manufacture over and above, or otherwise than in the form of the fixed duty, but as the cheapest and most convenient form of collecting the revenue. But, in fact, the Government does unwittingly continue to derive a profit from the home-manufacture of salt, to the great advantage of the foreign trader and the injury of the home-producer, by charging upon the agency salt several items of cost, which, though apparently connected with manufacture alone, are really incurred for the purposes of collecting the revenue and preventing smuggling.

25. That this is really the case will appear clearly, if it be borne in mind, what is undoubtedly the fact, that the Government is not the *manufacturer* of the salt, but the purchaser, collector, and storer of it for revenue purposes, and that the competition is to be regarded not as between the importer and the Government, but as between the foreign manufacturer and the molunghee, between the importer and the dealer, who, in the absence of Government interference, would bring the home-made salt to market.

26. Hence many of the agency charges which, so long as the Government was regarded as the manufacturer appeared to be, and on that hypothesis were no doubt rightly called manufacturing charges, must stand in a very different light when the molunghee is regarded as the manufacturer, and the Government as interfering between him and the wholesale merchant, simply for the purpose of revenue.

27. If the salt now made in Bengal, instead of being collected by Government agents and stored in Government golahs, were made under the system of excise, the Government would obviously realise nothing but the fixed duty, and all charges of collection and prevention would fall on the revenue. Wherever persons were permitted to make salt under such a system, it would be necessary to employ additional establishments to supervise the works and prevent frauds on the revenue, and it is probable that the regular preventive service would also have to be augmented, because the mofussil officers of the agencies are now employed in preventing smuggling, as well as in receiving the salt from the manufacturers. All the agency expenses which are now thrown upon salt would be swept away, but instead, there would have to be incurred an outlay in proportion to the number of works licensed, and the whole of this outlay must be a charge upon the revenue.

28. There cannot be a more apposite illustration of the truth of the foregoing observations, and of the disadvantage under which the native manufacturer now labours, than that afforded by a correspondence which has recently passed between the Board and the proprietors of the Narainpore Salt Works, regarding the special establishment maintained there to supervise the manufacture. The Government is aware that salt is made at Narainpore under an excise system, the fixed duty being paid on all salt cleared from the works under Rowannah, and the proprietors disposing of the salt to the best advantage.

29. The expense of this establishment, which it is necessary to maintain, in addition to the regular preventive force of the Barricpore division, has hitherto been borne by Government, but on an application being made by other parties for permission to make salt elsewhere, on similar conditions, it appeared to the Board that the above arrangement placed the proprietors of the Narainpore works in a better position than the molunghees, and the department in a worse position as regards the former than as regards the latter; because, in the case of the Narainpore works, the Government receives nothing but the bare duty, out of which it has to pay the additional establishment, whereas in the case of the molunghees, the Government clears the whole duty, and charges the whole expense of the extra preventive (included in what is termed the manufacturing) establishment to them.

30. But the proprietors, on being called on to say why on these grounds they should not be made to bear the expense of this extra establishment, employed exclusively for the surveillance of the works, protested against being placed in a worse position than importers of foreign salt, who pay the fixed duty and nothing more, all charges of collection and prevention being paid by the Government from the revenue.

31. This

31. This objection appeared unanswerable, and hence the Board being placed in the dilemma of either continuing to do injustice to the molunghees, by paying the expense of the Narainpore establishment from the revenue, or doing injustice to the Narainpore proprietors by imposing upon them a charge from which importers are free, were under the necessity of allowing matters to remain as they were; for it was not in the power of the Board, on the one hand, to charge importers with the expense of collection, or on the other hand to transfer any part of the charges which have hitherto been assumed to constitute the cost price from salt to revenue.

32. It seems, therefore, to the Board, that, in reconsidering each item of the charge, with a view to relieve the agency salt from all charges not borne by imported salt, or by salt made under the excise system, the question to be asked is, whether the charge would be incurred by private individuals, or a joint-stock company engaged in manufacturing salt and bringing it to market, subject only to the restrictions necessary, as in the case of the Narainpore works, for the protection of the revenue. If this question cannot be answered in the affirmative, the charge must necessarily, in the Board's judgment, be one either of prevention or of collection, not of manufacture, and therefore not properly chargeable on salt, but on revenue.

33. The Honourable Court have expressed their opinion that only those charges which would have to be incurred, under any system of management, ought to be debited to revenue; and in this category they include only those charges which are not ostensibly connected with the manufacture. But in the view taken by the Board, this opinion is defective, and its operation injurious to the Bengal manufacturers in two respects; for, in the first place, the revenue ought to be charged not only with the expenses that would be incurred under any system, but with all expenses that, under a different system, would be saved altogether, and, in the next place, many of the charges which are nominally of manufacture, are, in reality, of collection, and consequently debitable to revenue. No charge, in short, which, under a system of excise would either fall on the Government or be saved altogether, ought to be included in the "cost price" of salt. Such charges are incurred for purposes of revenue, and not of manufacture.

34. It is very possible that, even after making all deductions from the cost price of agency salt, which, on the principle above explained, may be found practicable, foreign salt will still continue to compete successfully with the produce of Bengal. This is especially the case with the salt of the United Kingdom, because of the great difference in bulk between the exports and imports, the former consisting entirely of raw produce, and the latter of manufactured goods. The excess tonnage must be filled up, and it is more to the advantage of the shipowner to import salt, at however low a freight, than to send a ship in ballast, for a salt cargo is considered beneficial to the timber of a vessel, and the salt is put on board, and landed free of all charge to him. It cannot, however, be doubted that every reduction in the cost price of home-made salt will have a tendency to remove the disadvantage under which it nows suffers, and at all events the native manufacturers will have no ground, as they now have, for complaining that they are ruined, not by fair competition, but in consequence of being burdened with charges incurred by the Government solely for purposes of revenue, and not properly incidental to the manufacture.

35. The Board now proceed to apply the principle laid down in the 32d and 33d paras. to the several items of charge, as shown in the accompanying statement for 1856, S. S. prepared from the accounts furnished by the several agents.

I. Cost paid to the Molunghees.

36. This is no doubt purely a manufacturing charge, and must continue to be borne by salt. At the same time it may be observed, that the cost is somewhat higher than it would be if the trade were in the hands of private dealers, as it is perhaps impossible entirely to suppress extortion and peculation on the part of the petty officers employed in receiving the salt and paying for it, and these unauthorised perquisites must augment the price of the salt. This, however, is only to be remedied by vigilance on the part of the salt agents, and the adoption of the lowest rates consistent with a fair remuneration for the molunghee's labour.

	Rs.	a.	p.
Hidgellee * -	2,64,252	15	2½
Tumlook -	3,68,930	3	3
Balasore -	1,05,923	4	6
Cuttack -	67,124	13	11
Pooree -	1,10,363	6	6
	9,16,594	11	4½

II. Aurung Charges.

(a). *Fixed Establishment, Sudder and Mofussil.*

37. The cost of the Sudder and that of the Mofussil establishments, though entered as one item in the statement, seem to the Board to rest on different grounds. The former, or something analogous to it, would probably have to be incurred by private individuals, on account of the receipt, storage, and delivery of salt, and therefore it is not proposed to relieve the salt of any part of the expense incurred under that head.* But the

	Rs.	a.	p.
Hidgellee -	28,169	10	9
Tumlook -	24,965	-	-
Balasore -	16,157	14	11
Cuttack -	11,746	7	1
Pooree -	10,036	-	6
	91,075	1	3

* It must not be forgotten, however, that a portion of the time of some of the least paid officers of the Sudder establishment is taken up with the receipt of reports and disposal of cases connected with smuggling. It is not probable that the same amount of expense would be incurred by individuals or a joint stock company.

Appendix, No. 6.

the Mofussil establishment is employed exclusively for preventive purposes, and the cost of it, under a different system, would either be wholly saved, not to the Government only, but to the producer, whoever he might be, or incurred by the former for the purpose of maintaining an additional preventive force. If, as at Narainpore, the salt were to be made within a limited enclosure, and stored on the spot, nearly the whole of the expense incurred for Mofussil establishments under the existing agency system would be saved; and if it were to be collected from molunghees, within a given extent of country and stored at a convenient ghât, the existing preventive force would not be sufficient to prevent illicit manufacture and removal, and an additional preventive establishment, corresponding to the Mofussil establishment of the agencies, would be required. Under any circumstances, therefore, the charge of Mofussil establishment, as it is not necessarily a manufacturing charge, ought not, in the Board's opinion, to fall upon salt.

(*b*). *Burkundaz Guard.*

	Rs.	*a.*	*p.*
Hidgellee -	2,086	2	10
Tumlook -	2,014	12	–
Cuttack -	192	–	–
	4,292	14	10

38. This item may fairly be treated on the same principle as the salaries of agents, to be noticed presently, two-thirds being charged to revenue and one-third to salt. The burkundazes are chiefly employed to guard large accumulations of salt collected together for revenue purposes, and the value of which (rendering a guard necessary) is enhanced sixfold by the duty. Under an excise system, a single chowkeedar would suffice to guard the store of a private merchant, so far as his interests were concerned, and any additional force which the Government might require, in order to prevent the removal of the salt without payment of duty, would not be a charge upon the manufacture.

(*c*). *Pensions.*

	Rs.	*a.*	*p.*
Hidgellee -	120	–	–

39. These are clearly chargeable to revenue.

(*d*). *Temporary Pokhtan Establishment and Dawk Runners.*

	Rs.	*a.*	*p.*
Hidgellee -	5,488	–	–
Tumlook -	6,656	8	–
Balasore -	3,462	–	–
Cuttack -	3,432	–	–
	19,038	8	–

40. These expenses appear to the Board to rest precisely on the same footing as the regular Mofussil establishment, and to be incurred only in consequence of the mode in which the Government thinks proper to collect the revenue. Under any other system they would either be saved to all parties, or incurred directly and unquestionably as a revenue charge. They ought therefore to be charged to revenue.

(*e*). *Ferry Establishment.*

	Rs.	*a.*	*p.*
Hidgellee -	352	7	2
Balasore - -	269	12	11
	622	4	1

41. This is not properly a charge on the salt department. Certain ferries within the limits of the Government fuel lands have been either established or resumed by the agents, and their rents appropriated. If the salt is charged with the expense of maintaining the necessary ferry establishment, it should be credited with the rents, but in fact, neither ought to be taken into account in estimating the prime cost of salt, and this item should therefore be excluded from the calculation.

(*f*). *Building and repairing Golahs, Bridges, Drains, &c. and Cutcherries, and excavating Docks and Canals.*

	Rs.	*a.*	*p.*
Hidgellee -	4,484	5	7
Tumlook -	3,234	3	11
Balasore -	303	15	3
Pooree -	81	15	–
	8,104	7	9

42. These the Board think must continue to be charged as expenses of manufacture. They would have to be incurred, perhaps to the same extent, under any system of management, by parties engaged in the trade.

(*g*). *Poonea Charges, Gotcha Salt Compensation, and Birtee Charity.*

	Rs.	*a.*	*p.*
Hidgellee -	3,173	8	5¾
Tumlook -	1,741	8	–
	4,915	–	5¾

43. These are obsolete charges, which have been discontinued, and require no notice.

(*h*). *Temporary*

Appendix, No. 6.

(*h*). *Temporary Bhangah Establishments, and Baskets, Jute, &c. used for Bhangah Weighment.*

44. There are two weighments at the Hidgellee and Tumlook agencies; one in the Mofussil called the "Bhangah," and the other at the golahs, called the "Purtul" or check. If the manufacture were conducted by private persons, one of these weighments would cease, as the salt would only be weighed once, whether it was purchased from the molunghees at the golahs, or at the place of manufacture. In the latter case, an article of such small value as salt would not be weighed a second time by the dealer, though the Government, for revenue purposes, might think it necessary to take measures to ensure the storage of all salt purchased from the molunghees. The Board therefore propose to charge the salt with the expense of the Bhangah weighment, but to debit the cost of the purtul weighment (*see* next paragraph) to the revenue.

		Rs.	a.	p.
Hidgellee	-	4,638	–	1
Tumlook	-	6,129	8	8
Balasore	-	124	6	6
Pooree	-	1,249	12	8
		12,141	11	11

(*i*). *Purtul, or Import Weighment.*

45. This item, as stated in the preceding paragraph, the Board propose to debit to revenue.

		Rs.	a.	p.
Hidgellee	-	1,271	9	1½
Tumlook	-	2,439	2	2
		3,710	11	3½

(*j*). *Cutcherry and Golah Ground-rents.*

46. This is a manufacturing charge; rent would have to be paid for premises which any private trader might occupy.

		Rs.	a.	p.
Hidgellee	-	13	15	10
Tumlook	-	600	–	–
Balasore	-	20	5	8
		634	5	6

(*k*). *Fuel Watchers and Straw for covering Bahir Bandees.*

47. These charges, incurred in the Cuttack agencies only, may be left as manufacturing charges.

		Rs.	a.	p.
Balasore	-	1,284	–	–

(*l*). *Zemindars Moshahira.*

48. This, as in the Cuttack province, is a payment of 1½ anna a maund to the zemindars of the province of Cuttack on all salt made within their respective zemindaries, partly as an equivalent for the use of the lands which they might otherwise devote to other purposes, and partly as a compensation to them for the profits they formerly derived from the manufacture of salt. In the former light it is doubtless a manufacturing charge, and the Board are not prepared to recommend that it should be otherwise treated. If the Government were to cease making salt in Cuttack, the payment would naturally cease,* and the fuel lands would revert to the zemindars, but their privilege of manufacturing salt would not revive.

		Rs.	a.	p.
Balasore	-	28,246	3	4
Cuttack	-	17,899	15	5
Poree	-	25,356	10	–¼
		71,502	12	9¼

(*m*). *Value of Khorakee Salt to Zemindars.*

49. This is clearly a revenue and not a manufacturing charge. It occurs only in the Balasore agency, and appears to be a payment secured to the zemindars by way of compensation for the profits they enjoyed from the manufacture before the Government imposed a duty upon salt. The same amount would have to be paid to them under any circumstances, so long as a revenue continues to be derived from this source.

		Rs.	a.	p.
Balasore	-	2,018	12	5

(*n*). *Cost and Revenue of Surruf Salt.*

50. This is a manufacturing charge, and ought properly to be included under the first head, viz., cost paid to the molunghees.

		Rs.	a.	p.
Balasore	-	2,508	15	11

(*o*) *Contingencies.*

* It is an open question whether, under such circumstances, the proprietors of the tributary mehals would not be entitled to some compensation.

Appendix, No. 6.

(o) *Contingencies.*

	Rs.	a.	p.
Hidgellee	1,452	14	6
Tumlook	208	2	5
Balasore	547	11	5
Cuttack	1,342	–	6
Pooree	197	6	3
	3,748	3	1

51. The details of these are not specified in the accounts rendered to the Board, but the amount is small, and the Board would propose to charge one half to manufacture, and the other moiety to revenue; to allot it in any other proportions that, on further inquiry, might be found more accurate.

III. Transportation Charges.

	Rs.	a.	p.
Hidgellee	14,422	15	10
Tumlook	23,461	6	10
Balasore	5,229	2	2
Cuttack	1,740	5	7
	44,853	14	5

52. These are incurred for conveying the salt from the aurungs, or manufacturing grounds, to the agency golahs. So far as this operation, as conducted by Government, takes the salt out of the regular course of trade, which it would follow if manufactured under an excise system, the charge must be considered as one of revenue, and not of manufacture. For instance, the whole of the salt produced in the Tumlook agency, say, 700,000 maunds, is for the convenience of Government and the security of the revenue stored at Tumlook, contiguous to the agent's office and residence, and a large proportion of it is brought from the banks of the Huldee river, and other distant aurungs. Supposing the same quantity of salt to be manufactured under an excise system, and the average quantity made at each licensed work to be 50,000 maunds (nearly double the quantity made at the Narainpore works) it is obvious that a considerable proportion of the transportation charges would be saved. The proprietor of each licensed work would store his salt at a place conveniently accessible to merchants, and from thence, as in the case of Narainpore salt, it would be conveyed, under rowannah, direct to its destination. It appears, therefore, to the Board, that only a proportion of these charges should be debited to salt. It is impossible to say exactly what that proportion is, and indeed it must differ in every agency; but on the whole the Board believe that, under an excise system, the cost of transporting the salt to the local depôts would be considerably less than one-half that incurred by Government for the same purpose. At Narainpore, the cost is nearly nominal, as the store is immediately contiguous to the works, and on the banks of a navigable river. To transfer one half of the present charges of transportation from salt to revenue appears therefore to the Board a moderate proposal, and less than in strict justice to the manufacture might be made.

IV. Khalaree Rents.

	Rs.	a.	p.
Hidgellee	22,753	10	11
Tumlook	3,880	9	8
	26,634	4	7

53. This item ought never to have been included in the cost price of the salt, even on a strict construction of the principle laid down by the honourable Court. The Board presume it to have been supposed by the accountant that these rents, as they are improperly called, were paid to the zemindars for the use of the khalaree lands, and would cease on the discontinuance of the manufacture; but this supposition, if formed, is certainly erroneous. The nature of the khalaree rents, or rather duty, in the agencies of the 24 pergunnahs and Chittagong, was fully investigated by a Committee in 1820; and by a resolution of Government, dated the 8th of September of that year, the amount of these rents was settled on the zemindars in perpetuity. By a subsequent resolution of Government, dated 30th March 1836, the khalaree rents paid to the zemindars of *settled* estates in Hidgellee, were declared to be of the same character, and precisely analogous to the moshaira paid in *unsettled* estates of the same district, which has already been specially excluded from the calculation of the prime cost of salt.

V. Salary of Agents.

	Rs.	a.	p.
Hidgellee	49,200	–	–
Tumlook	32,400	–	–
Balasore	17,422	3	2
Cuttack	16,222	3	3
Pooree	12,333	5	–
	1,27,577	11	5

54. Under this item may also be considered those of deputy and assistant salt agents, civil assistant surgeon and native doctor, and the Commissioner's salary in Cuttack.

55. These charges, it appears to the Board, are purely incidental to a Government system of manufacture, and are incurred solely for the purpose of collecting the revenue and preventing illicit manufacture. Were the manufacture and provision of the salt in private hands, it would either be necessary to employ trustworthy agents or gomashtas to look after the works, or the proprietor of the works must himself superintend the manufacture, and derive from it some remuneration for the time and labour, over and above the profit, with which, as an absentee, he might be satisfied. But the proprietors or their agents would, under those circumstances only, have to see that all salt paid for was brought into store and accounted for. It would be no business of theirs, as it is of the Government agents, to prevent other people from manufacturing salt. And the expense of employing any probable

probable number of native agents on that footing would be very much less than the cost of a single European functionary, such as those whom to the Government find it necessary to entrust the management of an agency, whose duty is not confined to the mere purchase and delivery of salt as an article of merchandise, but comprehends the prevention of illicit manufacture, smuggling, and peculation, the prevention of extortion by the petty officers of the department, and, in short, the monopoly of an article of which the value is raised by the imposition of duty to six times its prime cost. The Board therefore propose to charge only one-third of the Bengal agents' salaries, or 10,000 rupees each to salt, and in Cuttack the difference between the salaries of the agents and those which they would draw if they were collectors only, viz. 5,000 rupees each.

The expense of deputy and assistant agents and medical officers ought, in the Board's opinion, to be borne entirely by the revenue, and no part of the salary of the Commissioner of Revenue in Cuttack (who is not paid differently from Commissioners employed exclusively in land revenue duties) should be charged to salt.

VI. CHARGES FOR TRANSPORTING SALT TO SULKEA.

	Rs.	*a.*	*p.*
Balasore -	48,498	4	–
Cuttack -	17,989	2	–
Pooree -	54,895	8	7
	1,21,382	14	7

VII. CHARGES FOR RECEIVING AND DELIVERING SALT AT SULKEA.

	Rs.	*a.*	*p.*
Balasore -	659	–	1
Cuttack -	4,609	2	6
Pooree -	13,172	5	7
	18,440	8	2

VIII. COST OF ESTABLISHMENT AT SULKEA*.

56. These are no doubt manufacturing or rather producing charges, as they would have to be incurred under any circumstances in respect to the salt of Cuttack, and to such portion of Hidgellee salt as the first-hand dealers might think expedient to bring to market at Calcutta, instead of selling to wholesale merchants on the spot. But it is to be apprehended that these necessarily heavy charges may oblige the Government to discontinue the manufacture, except for local consumption. This indeed has already happened in Cuttack itself; and the same result is likely to follow in Khurdah, the produce of which is for sale at Sulkea, at a higher price than that of Hidgellee.

IX. VALUE OF SALT LOST BY ACCIDENT.

57. Where salt is lost by accident in course of manufacture or transport (provided the latter is in the ordinary route of traffic), or even when stored in heaps in the aurungs, the value of the salt so lost is fairly debitable to the prime cost of the remainder, but when salt is lost in its passage to a central Government depôt, out of the regular course of trade, or after being stored therein, the value of such salt ought to be charged to the revenue. The Government consider it necessary for revenue purposes, and in order to prevent a possible dearth of salt, to keep in store a stock of 40 or 50 lakhs of maunds *in addition* to the ordinary stocks in the hands of the dealers; but under an excise system no such necessity would exist, and the risk attending such a vast accumulation would be incurred neither by the Government nor by the private dealers.

	Maunds.
Hidgellee - -	132,719
Tumlook - -	30,200
	162,919

58. If, of the charges above detailed, those which the Board propose to charge to revenue be deducted from the present cost price of salt, it may be expected that at the next annual revision the wholesale price of the salt of the Bengal agencies may be reduced by about 15 rupees the 100 maunds, and of the Cuttack agencies by somewhat less. Supposing only the same quantity of salt to be sold by wholesale as in 1851-52, the gross proceeds would be diminished thereby by about 282,027 rupees, and as the actual expense would remain the same, the whole would be a net loss to Government, and this loss would increase in proportion to the improvement which the proposed deductions might create in the demand for home-made salt, supposing a corresponding diminution to take place in the import of foreign salt.

	Maunds.		*Rs.*
Bengal salt - -	1,535,260	at 15 p' %	2,30,289
Cuttack salt - -	517,380	at 10 p' %	51,738
Arrakan and Madras Salt - - -	177,840		
Total - -	2,230,480	- -	282,027

59. Upon this a question arises whether the Government is to sustain this loss for the benefit of the molunghees, especially after the diminution which the salt revenue has sustained in consequence of the successive reductions of duty that have taken place since 1844. Undoubtedly, as it appears to the Board, if the measures above advocated are necessary in order to place the salt manufacturers of Bengal on a fair footing of equality with

* This item does not appear in the annexed statement, not being included in the agency accounts, but it enters into the triennial adjustment prepared by the accountant.

Appendix, No. 6.

with the foreign producer, and to annul the protection which the latter has enjoyed since the change in the system of regulating prices, and in the manner of conducting the sales of Government salt, was introduced, the expense necessary for the accomplishment of this object must be borne by Government. If it be thought that the result of reducing the duty upon salt is not favourable, and that the increase in consumption has not sufficiently compensated for the loss of revenue, the remedy for this is a partial re-imposition of the duty on all kinds of salt, both home and foreign, not the maintenance of an unfair charge upon one for the benefit of the other. The two questions, in fact, have no connexion with each other.

60. It may perhaps be thought, as apprehended by the Court of Directors in 1847, that the foreign producers, especially those of the United Kingdom, may cavil at the measure, and renew those objections to the mode of administering the salt revenue of Bengal, which, since the admission of foreign salt on such eminently favourable terms, have been silenced. The Government, however, as already observed, has no interest whatever, so far as the salt revenue is concerned, in maintaining the home manufacture. It is bound to take care that the industry of its native subjects is not subjected to any burdens which are not equally borne by the foreign importer, and no fear of misrepresentation or of clamour, unfounded in reason, is likely to induce it to swerve from this object when the means of attaining it are satisfactorily made out.

61. If it be asserted that, however the matter be disguised, the Government is actually the manufacturer of salt in Bengal, that it makes advances for the salt, and that, in fact, the molunghees are its labourers and servants, who are paid according to the quantity of salt they produce, instead of by daily wages, the reply must be that this assertion is founded in error. The fact that Government is precluded from deriving profit from the purchase and sale of salt, and that it is not interested in maintaining the manufacture, and the equally certain fact that it is the molunghee alone, and not the Government, who suffers by the discontinuance of the home manufacture, and benefits by its extension, are, in the Board's opinion, altogether inconsistent with the position which, for the sake of argument, has been supposed.

62. Mr. Gordon, I am desired to add, cannot concur in the recommendation of his colleagues; he does not object to the soundness of the reasoning by which it is established that much of what is charged as the cost of home manufactured salt in this country does not belong strictly to cost; but he holds, that as it is found necessary to derive an important revenue from salt, the Government is bound to charge unavoidable expenses either to cost or to duty. If this be not done, the loss, Mr. Gordon observes, will fall inevitably on Government, and that he imagines can be ill afforded at present. The proposed diminution in the price of salt cannot be added to duty, and Mr. Gordon would therefore leave things as they are until the Government is at liberty to re-adjust the rate of duty chargeable on foreign and home salt.

I have, &c.

(signed) *Cecil Beadon*,
Junior Secretary.

Board of Revenue, Fort William,
29 June 1852.

MINUTE by the Most Noble the Governor of *Bengal*.

Salt.

1. THE letter of the Revenue Board is, to my mind, a convincing paper.

I hardly concur in their views that the Government is not the manufacturer of the salt; it is, at all events, the trader in that article, and the argument remains valid.

2. For reasons which are held to be conclusive, the Government of Bengal has long raised a portion of its revenue from salt. Instead of raising this revenue by the machinery of an excise, the Government has itself monopolised the sale of the article, and has thus obtained its return to the public treasury.

3. To warrant the Government of Bengal in continuing this system, I conceive it is essential that the operation of the system should clearly involve no injustice to the importer of salt from without, or to the producer of home salt in India.

The representations of the Revenue Board, in my humble judgment, have established that, under the existing system, no injustice is done to the importer of salt, but that great and growing injustice is inflicted on the native producer of that article.

4. The importer of salt from England or from elsewhere, has a right to expect that he should not be exposed by the determination of the Government of Bengal to retain the monopoly of salt in its own hands, to any greater competition than he would have to contend with if the monopoly were abolished, and the traffic in salt, like the traffic in any other article, were carried on by ordinary traders.

The

The Government of Bengal, acquiescing in that principle, have long since given effect to it by establishing that the selling price of their native salt shall consist of the amount of the import duty on foreign salt, plus the cost of manufacture and conveyance for sale of the native article.

5. But I think the Revenue Board have conclusively shown, that in "the cost of manufacture and conveyance for sale," the Government have included many items which cannot correctly be classed under either of these heads, but which belong to other operations of the Government, such as collection of revenue or charges of preventive service. The selling price of the home salt has thus been enhanced beyond what the selling price would be in the hands of an ordinary trader, by the whole amount of these extraneous items. The direct effect of this has been to enable imported salt to compete with native manufactured salt so successfully, that it is thrusting the latter out of the market, while, if the selling price of native salt were what it would be in the hands of native traders, it might still hold its ground.

6. Thus the Government has unwittingly been doing a great injustice to the native producer. For by raising the selling price of his produce unduly, the Government is destroying its sale, and is thus depriving him of the employment whereby he gains his livelihood, and which he would still have retained under a system of ordinary trading, where the lower prices would probably have kept the article in the market.

7. The Revenue Board have shown that this is not a partial effect, but that it is felt so widely and severely as to call for the close and immediate attention of the Government.

8. If this Government be reproached with endeavouring to unsay its former conclusion as to the selling cost of Government salt, I reply that the conclusion of the Government has been, in my judgment, proved to be erroneous, and its calculations faulty, and that it is the duty of the Government to amend the error now that it has found it out.

The Government, in my opinion, should be far less ashamed of confessing that it has committed a blunder than of showing reluctance to remedy an injustice lest it should at the same time be convicted of having previously blundered.

Necessity may unfortunately compel this Government, for the present, to continue to raise an objectionable impost upon an article of first necessity, but nothing can justify the Government in pursuing, for this purpose, a system which unduly exposes a portion of its people to disadvantages that are rapidly depriving them of their means of livelihood. It is, therefore, I think, the plain duty of the Government to endeavour to remedy this evil at once, in the mode pointed out.

9. If it be objected that to do so will involve a sacrifice of revenue, I reply that, even if it should reduce the revenue, the plea cannot be admitted. This is a question of duty and justice, not one of expediency or profit. If it be admitted, as I think it must, that the people are bearing an unfair burden, it is the duty of the Government to lighten it, at whatever sacrifice.

10. It may be, too, that the imported salt, with the many advantages which it is shown to enjoy in its import over other articles of commerce, may still drive the native salt out of the market, even at its readjusted price. If this should prove to be the case, the Government will have to reconsider the question under that new aspect. Its present duty is obvious.

11. Lastly, if it should be objected that this revisal of the selling price of native salt in India will create remonstrances, and raise clamour among the owners and exporters of salt from England to India, the answer is easy: the act of the Government here can be shown to be founded on justice and necessity; any clamour against it in England, therefore, will have no foundation in justice or reason, and accordingly it ought to be, and safely may be disregarded.

12. So great a change, however, cannot with propriety be carried into effect until a reference shall have been made to the Honourable Court of Directors.

Let this be done by next mail; and, as the case is urgent, an early reply should be requested.

(signed) *Dalhousie.*

11 September 1852.

STATEMENT of the Cost of Salt Manufactured in 1256 S. S., or 1849-50.

	HIDGELLEE.	TUMLOOK.	BALASORE.	CUTTACK.	POOREE. For Pangah.	POOREE. For Kurkutch.	POOREE. Total.
	Co's. Rs. a. p.	*Co's. Rs. a. p.*	*Co's. Rs. a. p.*	*Co's. Rs. a. p.*	*Co's. Rs. a. p.*	*Co's. Rs. a. p.*	*Co's. Rs. a. p.*
I. Cost paid to the Molunghees	2,64,252 15 2¾	3,68,930 3 3	1,05,923 4 6	67,124 13 11	69,482 8 6	40,880 14 –	1,10,363 6 6
II. Arung charges; viz.—							
a Fixed Establishment, Sudder and Mafusil	28,169 10 9	24,965 – –	16,157 14 11	Sudder. 7,293 9 8; Muffusil 4,452 13 5	2,497 1 9; 7,322 14 11	4,258 14 3; 2,713 1 7	6,756 – –; 10,036 – 6
b Burkundauz Guard	2,086 2 10	2,014 12 –	- - -	192 – –	—	—	—
c Pension	120 – –	—	—	—	—	—	—
d Temporary Poktan Establishment	5,488 – –	6,656 8 –	3,462 – –	3,432 – –	—	—	—
Temporary Dawk Runners	- - -	- - -	315 – –	—	—	—	—
e Ferry Establishment	352 7 2	- - -	269 12 11	—	—	—	—
f Building and repairing Golahs	1,758 10 7	499 12 –	3 – –	—	—	—	—
f Ditto, Bridges, Drains, &c.	668 6 10	—	—	—	—	—	—
f Ditto, Cutcherries	1,070 14 5	517 7 10	178 12 6	- - -	67 15 –	14 – –	81 15 –
f Excavating Docks	141 11 9	—	—	—	—	—	—
f Ditto, Canals for Embankments, &c.	844 10 –	2,217 – 1	122 2 9	—	—	—	—
g Poonea Charges	105 8 –	—	—	—	—	—	—
g Gutcha Salt Compensation	2,433 – –	1,741 8 –	—	—	—	—	—
g Birtee Charity	635 – 5¾	—	—	—	—	—	—
h Temporary Bhaugah Establishment	4,368 – –	6,017 – –	—	—	—	—	—
h Baskets, Jute, &c. for Bhaugah Weighment	270 – 1	112 8 8	124 6 6	- - -	357 4 9½	892 7 10½	1,249 12 8
i Partcil or Import Weighment	1,271 9 1½	3,439 2 2	—	—	—	—	—
j Cutcherry and Golah Ground-rents	13 15 10	600 – –	20 5 8	—	—	—	—
k Fuel Watchers	- - -	- - -	960 – –	—	—	—	—
k Straw for covering Bhar Kundee	- - -	- - -	324 – –	—	—	—	—
l Zemindars' Moshaira	- - -	- - -	28,246 3 4	17,899 15 5	11,746 11 3¾	13,609 14 8½	25,356 10 –¼
m Value of Khorakee Salt to Zemindars	- - -	- - -	2,018 12 5	—	—	—	—
n Cost and Revenue of Surruf Salt	—	—	—	—	—	—	—
o Contingencies	1,452 14 6	208 2 5	547 11 5	Sudder 947 14 6; Arrung 394 2 –	72 15 –	124 7 3	197 6 3
III. Transportation Charges	14,422 15 10	23,461 6 10	5,229 2 2	1,740 5 7	—	—	—
IV. Khularee Rents	22,753 10 11	3,880 9 8	—	—	—	—	—

V.	Salary of Commissioner in Cuttack	- - -	- - -	3,888 14 2	3,888 14 3	—	—	—
	Ditto, Salt Agent	42,000 - -	30,000 - -	9,333 5 -	9,333 5 -	3,449 15 -	5,883 6 -	9,333 5 -
	Salary of Deputy Salt Agent	3,600 - -	—	—	—	—	—	—
	Ditto, Uncovenanted Assistants	- - -	2,400 - -	4,200 - -	3,000 - -	1,108 14 -	1,891 2 -	3,000 - -
	Ditto, Civil Assistant Surgeon	3,600 - -	—	—	—	—	—	—
	Ditto, Native Assistant Doctor	—	—	—	—	—	—	—
	TOTAL - - -	4,01,880 4 4	4,76,661 - 11	1,83,833 12 2	1,19,699 13 9	96,106 4 3¼	70,268 3 8	1,66,374 7 11¼
	Deduct Julkur Rent, and Sale Proceeds of Grass of Julpai Lands	- - -	889 1 7	—	—	—	—	—
	NET CHARGES - - -	4,01,880 4 4	4,75,771 15 4	1,83,833 12 2	1,19,699 13 9	96,106 4 3¼	70,268 3 8	1,66,374 7 11¼
	PROVISION.	*Mds.*	*Mds.*	*Mds.*	*Mds.*	*Mds.*	*Mds.*	*Mds.*
IX.	Quantity of Salt stored - - -	5,73,033 0 0	8,13,069 0 0	- - It does not appear from the Cuttack Returns whether the produce as stated below				
	Salt lost by accident - - -	1,32,719 0 0	30,200 0 0	is exclusive or inclusive of losses.				
	TOTAL MANUFACTURE - - -	7,05,752 0 0	8,43,269 0 0	3,45,489 0 0	2,14,799 0 0	1,91,777 0 0	3,27,047 0 0	5,18,824 0 0
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
	Average cost per 100 Maunds of Salt stored - - -	70 2 1⅓	58 8 3	53 3 4⅓	55 11 7	50 1 9¾	21 7 9¼	32 1 1
	Ditto - - ditto - - - Total Manufacture - -	56 15 1	56 6 8½					
VI.	Additional Charges for Cuttack Salt stored at the Salkea Golas; Charges for transporting Salt from the Arung Golahs, &c. to the Banks of the River - - - - - - - -	- - -	- - -	2,509 10 10	3,327 12 5	9,584 3 3	—	—
	Contingent Charges of every description in the Arungs, including Tippu Novice Allowance - - - - - -	- - -	- - -	1,221 8 11	—	—	—	—
	Freight to Salkea, including Bharbojaie and Mats - - -	- - -	- - -	26,596 13 11	11,868 11 1	44,185 10 10	—	—
	Export Establishment (including in Balasore a portion of Superintendent's Salary - - - - - - - -	- - -	- - -	18,170 2 4	1,648 14 10	1,125 10 6	—	—
	Charges for removing in C. Cuttack mds. 8,113. 10. of Salt from the Bhowries to the Arung Golahs - - - - - -	- - -	- - -	- - -	81 2 1	—	—	—
	Charges for loading Vessels at the Export Ghat (Hunsooah) -	- - -	- - -	- - -	1,062 9 7	—	—	—
VII.	Charges for receiving and delivering Salt at Salkea - -	- - -	- - -	659 - 1	4,609 2 6	13,172 5 7	—	—
VIII.	Cost of Establishment at Salkea (this item does not appear in the agency statements).							
	TOTAL - - -	- - -	- - -	49,157 4 1	22,598 4 6	68,067 14 2	—	—
		Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*		
	Quantity of Salt exported for Salkea - - - - - -	- - -	- - -	259,434 - -	67,054 - -	167,790 0 0	- - Taken from the Cuttack Export Account of 1850–51.	
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*		
	Average cost per 100 Mds. of Transport to and Store at Salkea	- - -	- - -	18 15 2	33 11 2½	40 9 1		
	Add Cost of Manufacture as above - - - - - -	- - -	- - -	53 3 4¼	55 11 7	50 1 9¾		
	Average Cost per 100 Mds. of Cuttack Salt at Salkea -	- - -	- - -	72 2 6¼	89 6 9½	90 10 10¾		

Board of Revenue, Fort William, 29 June 1852.

(signed) *C. Beadon*, Jun. Secretary.

FIFTH

REPORT

FROM THE

SELECT COMMITTEE

ON

INDIAN TERRITORIES;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH OF THE

Ordered, by The House of Commons, *to be Printed,*
14 *July* 1853.

Lunæ, 15° *die Novembris*, 1852.

Ordered, THAT a Select Committee be appointed to inquire into the Operation of the Act 3 & 4 Will. 4, c. 85, for effecting an Arrangement with the East India Company, and for the better Government of Her Majesty's Indian Territories till the 30th day of April 1854.

Martis, 16° *die Novembris*, 1852.

Committee nominated of—

Mr. Herries.
Mr. Chancellor of the Exchequer.
Lord John Russell.
Mr. Baring.
Sir Charles Wood.
Mr. Baillie.
Mr. Gladstone.
Mr. Newdegate.
Mr. Labouchere.
Sir James Graham.
Mr. Alderman Thompson.
Sir William Molesworth.
Sir Robert Harry Inglis.
Viscount Jocelyn.
Mr. Cobden.
Mr. Hardinge.
Mr. Milner Gibson.
Mr. Mangles.
Sir James Hogg.
Mr. Hume.
Mr. Bankes.
Mr. Vernon Smith.
Mr. Robert Hildyard.
Mr. James Wilson.
Mr. Spooner.
Mr. Keogh.
Mr. Macaulay.
Lord Stanley.
Mr. Robert Clive.
Mr. Edward Ellice.
Viscount Palmerston.

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the said Committee.

Veneris, 18° *die Februarii*, 1853.

Ordered, THAT Mr. Wilson be discharged from further attendance on the Committee, and that Lord John Russell, Sir Charles Wood, Sir George Grey, Sir Thomas Maddock, Mr. Chichester Fortescue, Mr. Cardwell, Mr. John Elliot, and Mr. Lowe be added thereto.

Martis, 22° *die Februarii*, 1853.

Ordered, THAT Mr. Chichester Fortescue be discharged from further attendance on the Committee, and that Mr. John Fitzgerald be added thereto.

Jovis, 28° *die Aprilis*, 1853.

Ordered, THAT the Committee have power to Report the Minutes of Evidence taken before them, from time to time, to The House.

Lunæ, 2° *die Maii*, 1853.

Ordered, THAT the Report of the Select Committee on Indian Territories of last Session, and copy of the Report of the Select Committee of the House of Lords on the same subject (communicated 1st December) be referred to the Committee.

REPORT - - - - - - - - - - - - - p. iii
MINUTES OF EVIDENCE - - - - - - - - - - p. 1
APPENDIX - - - - - - - - - - - - - p. 102

FIFTH REPORT.

THE SELECT COMMITTEE appointed to inquire into the Operation of the Act 3 & 4 Will. 4, c. 85, for effecting an Arrangement with the EAST INDIA COMPANY, and for the better Government of Her Majesty's INDIAN TERRITORIES till the 30th day of April 1854, and to whom several Petitions, and the Report of the Committee on Indian Territories of last Session, and also the Report of the Committee of the House of Lords on the same subject, were referred, and who were empowered to Report the MINUTES OF EVIDENCE taken before them, from time to time, to The HOUSE:

HAVE made further progress in the Matters to them referred, and have agreed to make a Fifth Report of the Minutes of Evidence taken before them.

14 *July* 1853.

PROCEEDINGS OF THE COMMITTEE.

Jovis, 30° die Junii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Hardinge.	Mr. Elliot.
Sir T. H. Maddock.	Sir George Grey.
Mr. Mangles.	Mr. Hume.
Sir C. Wood.	Sir J. W. Hogg.
Mr. Herries.	Mr. Lowe.
Mr. Ellice.	

Mr. *Jefferies* examined.

[Adjourned till Monday next, at Quarter before One.

Lunæ, 4° die Julii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir J. W. Hogg.	Mr. Spooner.
Sir T. H. Maddock.	Mr. R. H. Clive.
Mr. Elliot.	Mr. Hardinge.
Sir George Grey.	Mr. Vernon Smith.
Mr. Mangles.	Mr. Bankes.
Mr. Hume.	Mr. Ellice.
Mr. Newdegate.	Viscount Jocelyn.
Mr. Lowe.	Sir C. Wood.

Mr. *Finlay* examined.

Mr. *Gladstone* examined.

[Adjourned till Thursday next, at Quarter before One.

Jovis, 7° die Julii, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Spooner.	Mr. Hardinge.
Mr. Vernon Smith.	Mr. Mangles.
Mr. Herries.	Mr. Elliot.
Mr. Newdegate.	Sir J. W. Hogg.
Mr. Ellice.	Sir C. Wood.
Sir T. H. Maddock.	Mr. R. H. Clive.
Sir George Grey.	Mr. Hume.
Mr. Lowe.	Mr. Bankes.
Sir R. H. Inglis.	Viscount Jocelyn.

Sir *Charles Trevelyan,* K. C. B., further examined.

Motion made (Mr. *Hume*), and question proposed, "That it is expedient to inquire by whom, and at what time, the orders for commencing the war against the Affghans were given, and the date when the despatches respecting the origin and progress of that war were laid before the Court of Directors, for their information."

Amendment

Amendment proposed (Sir *George Grey*), To leave out all the words after "That," and to insert the words, "Whilst this Committee feel it their duty to require the fullest information as to the expenditure incurred on account of recent wars in India, they do not consider themselves competent to inquire into the policy of such wars, which can only be undertaken on the responsibility of the Government."

Question, "That the words proposed to be left out stand part of the question," put.

Committee divided:—

Ayes, 3.	Noes, 12.
Sir R. H. Inglis.	Mr. Herries.
Mr. Hume.	Sir C. Wood.
Mr. Bankes.	Mr. Elliot.
	Sir T. H. Maddock.
	Sir George Grey.
	Viscount Jocelyn.
	Mr. Hardinge.
	Sir J. W. Hogg.
	Mr. Vernon Smith.
	Mr. Lowe.
	Mr. R. H. Clive.
	Mr. Ellice.

Words left out.

Question, "That the proposed words be there inserted," put.

Committee divided:—

Ayes, 12.	Noes, 3.
Mr. Herries.	Sir R. H. Inglis.
Sir C. Wood.	Mr. Hume.
Mr. Elliot.	Mr. Bankes.
Sir T. H. Maddock.	
Sir George Grey.	
Viscount Jocelyn.	
Mr. Hardinge.	
Sir J. W. Hogg.	
Mr. Vernon Smith.	
Mr. Lowe.	
Mr. R. H. Clive.	
Mr. Ellice.	

Proposed words inserted.

Main question, as amended, put, and agreed to.

Resolved,—"That whilst this Committee feel it their duty to require the fullest information as to the expenditure incurred on account of recent wars in India, they do not consider themselves competent to inquire into the policy of such wars, which can only be undertaken on the responsibility of the Government."

[Adjourned till Monday next, Quarter before One.

Lunæ, 11° *die Julii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Mr. Hume.	Sir T. H. Maddock.
Mr. Hardinge.	Mr. Elliot.
Mr. Spooner.	Sir J. W. Hogg.
Mr. Ellice.	Mr. Lowe.
Sir C. Wood.	Mr. Newdegate.

Mr. *Peacock* examined.

Mr. *Chapman* examined.

[Adjourned till Thursday next, at Quarter before One.

Jovis, 14° *die Julii*, 1853.

MEMBERS PRESENT:

Mr. THOMAS BARING in the Chair.

Sir J. W. Hogg.	Mr. Spooner.
Sir T. H. Maddock.	Mr. Mangles.
Mr. Vernon Smith.	Sir C. Wood.
Mr. Ellice.	Mr. Hardinge.

Mr. *J. C. Melvill* further examined.

Mr. *Macpherson* examined.

The Chairman was instructed to make a further Report of the Evidence to this day (Fifth Report).

[Adjourned till Monday next, at Quarter before One.

LIST OF WITNESSES.

Jovis, 30° *die Junii*, 1853.

Julius Jeffreys, Esq. - - - - - - - p. 1

Lunæ, 4° *die Julii*, 1853.

Alexander Struthers Finlay, Esq. - - - - - p. 11
Murray Gladstone, Esq. - - - - - - p. 33

Jovis, 7° *die Julii*, 1853.

Sir Charles Edward Trevelyan, K. C. B. - - - - p. 40

Lunæ, 11° *die Julii*, 1853.

Thomas Love Peacock, Esq. - - - - - p. 52
John Chapman, Esq. - - - - - - - p. 66

Jovis, 14° *die Julii*, 1853.

James Cosmo Melvill, Esq. - - - - - - p. 75
George Gordon Macpherson, Esq. - - - - p. 90

MINUTES OF EVIDENCE.

Jovis, 30° die Junii, 1853.

MEMBERS PRESENT.

Mr. Baring.	Sir J. H. Maddock.
Mr. Elliot.	Mr. Hardinge.
Sir George Grey.	Mr. Labouchere.
Mr. Mangles.	Mr. Ellice.
Sir Charles Wood.	Mr. Hume.
Mr. Herries.	Sir J. W. Hogg.
Mr. Lowe.	

THOMAS BARING, Esq., IN THE CHAIR.

Julius Jeffreys, Esq., called in; and Examined.

J. Jeffreys, Esq. 30 June 1853.

7677. *Chairman.*] YOU are aware that a petition was presented from the Liverpool East India and China Association to the House of Commons, which has been referred to this Committee; I believe you were requested by Mr. George Malcolm, the Deputy Chairman, to appear before the Committee, in answer to the invitation of the Committee to send some witnesses before it?—I had a communication from the East India Association, and met the committee on two occasions on the subject, and was then requested to appear before this Committee.

7678. Will you state to the Committee in what capacity you were in India, and when?—I went to India on the Bengal Medical Service. I was employed chiefly as a civil surgeon during my service, though I also served in the military department at three or four different stations. My chief residence, as a civil surgeon, was at Furruckabad.

7679. You were a covenanted servant of the Company?—I was. I went out to India, and sought occupation in India, with the desire of endeavouring to apply to the improvement of the arts in India the science of Europe, to which I had somewhat atteptively devoted myself in my studies. I always kept it in view to study the character of the people of India, and to ascertain the causes of their depressed condition. Among other curious facts connected with India, a considerable amount of civilisation and manufacturing progress seems to have taken place in times long gone by; but at that point the people seem to have been staticnary, along with most other Asiatics, and to have made no progress whatever since.

7680. When did you go to India?—I went to India in the year 1822.

7681. How long did you remain there?—I staid in India 12 years. I may say that my occupation in India had more than usual intensity, if I may use the expression; for during the whole time I was very earnestly occupied, which led to undertakings that I had never contemplated in the first instance. I was engaged in various manufactories, which led me to employ, for a series of years, from 500 to 1,000 natives, and I have had indirectly in my employment many more; those men being of all castes among the Hindoos, and all classes among the Mahomedans.

7682. To what description of manufactures do you refer?—I commenced by an endeavour to establish a basis for the metallurgic arts. That was what led to

J. Jeffreys, Esq.

30 June 1853.

my operations. The first work which I established was an extensive mineral water manufactory, which I was persuaded could be profitably founded, upon a discovery I had made. I found that in India, and I believe it is the case nearly throughout Asia, a proper furnace does not exist; it is not in their power to fuse iron, nor cast brass, on any large scale. Their large cannons are all cast in a great number of petty furnaces, in each of which they melt a small pot-full of brass, and a multitude of men run together and pour it into various holes in the mould. In fact, the metallurgic arts were in the lowest state. Iron they cannot melt; brass they cannot rightly manage, and I saw that it was a matter of the first importance, both to the metallurgic and chemical arts, to introduce the construction of good furnaces. With a considerable expenditure of effort and money I succeeded in producing what may seem an insignificant matter, but which is everything as regards the basis of the arts, a true fire brick. Possessing that, I had a starting point from which to work. The natives have no proper glass, and no vessels of any kind which are not porous; even their spirits they are obliged to keep in earthenware vessels, greased, to give them a degree of closeness. I established, also, a manufacture of stoneware; I established the means of making sound glass; I found a material with which it might be made with great advantage to the people of India, and also to the people of England. I also established the manufacture of oil of vitriol in Western India, and of soda; I was obliged to be my own engineer in the construction of machinery of different kinds. This led to my teaching the natives a variety of arts, and to my employment of a great many of them. I subsequently was led to establish a large saltpetre refinery. All those undertakings gave me an opportunity of studying the character of the natives, and the condition of the people. I was then led on to make inquiries into the agriculture, especially into irrigation, and their means of communication, and also into the manner in which the land revenue pressed upon the people of the country. With respect to the want of communication, I suffered myself so much from the imperfect means of communication in India, that it was one, among various fields of inquiry, which I directed my attention to, and I came to the conviction that the want of the means of locomotion was one among the causes of the great depression of the people, especially in the poorer districts.

7683. Mr. *Hardinge.*] What part of the country are you speaking of?—Throughout Hindostan. At an early date I tried to impress upon the minds of persons of influence the necessity of constructing in the first place canals, which should jointly be canals for navigation and for irrigation, inasmuch as both operations would bear a proportion of the expense, and also employing them for navigation would ensure their being more healthy. The canal must be kept full of water for navigation, and also pretty free from weeds, and that would do away with one of the objections which has been urged with some plausibility against canals for irrigation, that they are liable to run very low, and expose a slimy bed of mud, thereby engendering fever, especially hurtful to Europeans. I might say by the way, that I cannot see why those canals should necessarily run close to the stations in which the army is cantoned; what would be very destructive to the European constitution, and curiously enough to a considerable degree to our native army, would be borne very well by the native peasantry. In my opinion it would be better to make the canals four or five miles off from where the troops are cantoned; those views were set forth in different writings, and I was in frequent communication with the Government. I had communications with Lord William Bentinck, who was good enough to give me frequent interviews, and to correspond with me by letter. My convictions are, that the first great want of India is canals for navigation and irrigation, and next roads; for roads in some parts of India nature affords material, but in a large portion of the Presidency of Bengal, it must be admitted, great difficulty exists in procuring material. I know, over the plains of Hindostan proper, and Western India, of only two kinds of material which offer themselves for the purpose; one is the scanty limestone, which is found here and there on the surface, but which, generally speaking, you must dig out of the soil; the other is clay burnt into bricks, or into tubes, which would be the better form, and then crushed to make roads of. That absence of material certainly does present a formidable difficulty to the construction of roads in many parts of India. I am not speaking here of the more hilly districts, but I speak of the plain of Bengal, Western India, of Delhi and Agra, and the district of Rohilcund;

cund; in fact, of nearly the whole of the presidency of Bengal, except in the vicinity of the Rajmahal Hills, and some of the hills further to the south, and also the vicinity of the Himalayas, and the beds of the rivers just where they pass out of the hills, and bring down with them a large quantity of coarse rubble, which would be, no doubt, very useful. Generally speaking, it must be admitted that difficulties exist; and looking to those difficulties, I should have been very glad to have seen a plan adopted of constructing tramroads as an intermediate step between the construction of new roads and the construction of railways.

7684. You returned to England about the year 1835?—I did.

7685. Are you aware of all that has been done since that time?—I am. At the time of the renewal of the last charter, the views I had been led to form from what I had seen of India, and from having endeavoured to study pretty closely the state of the country, induced me to hazard an opinion which was contrary to that which was generally entertained. I remember having a conversation with Mr. Macaulay at the Government House in Calcutta, who was very sanguine that the provisions of the late charter would lead to the development of the resources of India in various ways, and mainly by the introduction of European skill and capital. I remember saying then, I believed, if we lived to see it, we should find at the end of that period of time, which has now come, matters would be as nearly as could be *in statu quo*; and so I believe they actually are, with the exception of what the Government has done in some measure towards improving the means of traffic. With respect to tramroads, I am glad to find that Mr. Finlay, who is a gentleman of considerable experience connected with Bombay, entertains the same view that I do; indeed, I had the same opinion myself, and he mentioned it to me as being his own. By constructing tramroads, you greatly facilitate, of course, the power of traction of a bullock; you get rid of the difficulty of finding hard material for the roads, while you save most of the prodigious expense which must be incurred in constructing and keeping up railways. Looking to what the expense of fuel in India will always be, to what the wear and tear of the machinery in that climate will be, and to the difficulty on such a soil of keeping up your roadway in the manner in which it must be kept up upon railways, I venture to predict that the guarantee which the Government has made of 4 or 5 per cent. it will always have to pay. Desirable as railways may be for India, and very desirable they are if the Government can bear the expense, the Government will really have to bear the expense; and if they cover their working charges, it is my belief that that is all which will be gained.

7686. Would you wish those tramways to be constructed by the Government?—My opinion is, that all the great works in India must be directly or indirectly done by the Government. It behoves them to do it out of the revenues of India, and to find the means of doing it; in the end, if they do not do it directly, they must do it indirectly by guarantees, the question being, whether it would be done more economically in that way or not.

7687. Mr. *Elliot.*] Do you propose to have wooden tramways?—No; I would lay them down with iron rails.

7688. On sleepers?—Yes; whether any means of kyanizing would make wood in India proof against the white ant, I doubt; but even if the rails were laid on sleepers liable to decay, there would not be the same danger attendant upon their giving way as there would be upon a railway. First of all, canals for irrigation and navigation, I consider to be a matter of primary importance. As many persons have borne witness, it is impossible to exaggerate the importance of irrigation. But while canals are of so much importance, and tanks too, I believe it will be found that nearly a moiety of the Indian territory will have to be irrigated by wells. I do not know that I could condense what I have to say on this subject better than in the closing paragraphs of some papers I wrote 20 years ago. "In her Eastern conquests, Britain has assumed, unasked, the position and responsibilities of the political guardianship of India, the duties of which, being those of highly civilised rulers towards a barbarous people, are far more extensive than the functions of any European Government. Although the word 'Government' may be the only term applicable to the supreme power in each case, it must not be supposed that, by employing the same term, the greater moral responsibilities of that of India can be escaped. The interests of the Government, as well as of the people, do indeed call for the commencement of a system

J. Jeffreys, Esq.

30 June 1853.

of suitable interference and paternal guidance on its part, in which no measure need be had recourse to at all offensive to the people. On the contrary, the very measure suited to the objects in view would have an air of benevolence on the part of the Government, at present incredible by the people, and would by degrees transform a fearful disaffection in the hearts of millions into a self-interested and loyal attachment to the Government, desirable for the security and happiness of all. As the agriculture of the country became relieved of a large part of the crowd resting upon it, a portion should receive instruction in the various useful arts of life while a portion of them, and that not a small one, together with their sustenance (no longer needing their aid in raising it), might then most justly be claimed by a Government so beneficent, as the means of strengthening its arm in the country, and of supplying produce for paying its charges without. With their fertility increased, the heaviest of the expenses of cultivation reduced, and the readiest means afforded for the exportation of their produce, the rent of the distant provinces of the country might, after leaving to the landowners half of the benefits, be raised to an amount almost incredible at present. What are now among the poorest parts of the country would become the richest, and could not fail of yielding many times the rent now obtained from them. The period of retrenchment in the public expenses is remarkably favourable for commencing great works, especially such as will facilitate the transportation of produce; for, in order to recover the funds expended, the taxation need not then be raised, since what would have been lost by the revenue declining from retrenchment, without other local expenditure, is saved by expenditure on such works which is sure to keep the revenue up to its full standard. Such appears to be the legitimate purpose to which to devote, at present, funds resulting from retrenchments. To employ them towards liquidating the debt of India, payable at a vast distance from the source of much of them, and thus to divert them from the prior object of enabling the produce of the provinces to follow its money representative, and of increasing the quantity of produce, does not appear expedient. It is like attempting with seed corn to satisfy a demand, which would prove trifling after the harvest. It is to be feared that, at present, no considerable part of the revenues of India is likely to be devoted to the purposes recommended. So long, however, as the Government shall not again, like an Indian devotee, tie its own hands up with a permanent settlement in Western India, the means will still remain in its power for commencing that movement, to which alone we can look for any advancement of the people towards a state of prosperity, and any increase in the revenues of the Government: not a movement, indeed, of armies, for the territorial enlargement of British India, but of mind, for the enlargement of her resources; not an increase of superficies, but of solidity; not an acquisition of more land, but a deeper cultivation of that we possess; a drawing of more produce from the surface of India, and more minerals from its bowels; not a heaping of people upon people, but a judicious distribution of those we have; a transfer of millions at present jammed in the agrarian crowd to all other pursuits of civilised men; a portion of them to the service of the State." It is that jamming of multitudes of the population in upon agriculture that I humbly conceive to be the great point which the Government has to look to. A vast number of people are crowded upon agriculture, and every day disposed to crowd themselves still more upon it. I believe that as it is now collected, the Government land rent presses with very great weight upon the people, not so much on account of its amount, as from the manner in which it is collected, and from the absence of what, I believe, a native of India absolutely requires for developing his powers. I do not think, and I speak now from trials which I have made of the native industry in various ways, a simple remission of the tax upon the land in the hands of the people would issue in the good which many of the friends of India expect. At first the people would appear to be eased, but in a very short time the zemindar's relations and friends would come in upon them; men who have been out as chokiedars, or otherwise employed; they would come back to the paternal home; his door would always be open, and as long as he could feed those idlers he would do so. That is one way in which good would not result to the people. Another case is this: the bulk of the zemindars are not hoarders, but, here and there, there is a man who is a hoarder for religious reasons; and if he begins to be a hoarder, he will not spend one shilling more upon cultivation. I have never been able to witness that they have extended their wants, or that they have improved their cultivation,

cultivation, by being in easy circumstances. All this, I believe, must be the work of the Government; and no matter whether you derive much or little from the people, without such works I believe they will be in a very grievous case in the end, and it is difficult to say what calamities will be the result, if you draw from the people of India a large revenue, and leave them to their own unaided operations.

7689. The petition states, "That your petitioners consider that the land tax, or rent paid by the cultivators of the soil in all parts of India is excessive." What you have just stated leads the Committee to believe that you do not consider it excessive?—Had I a part in drawing up that petition, I certainly should have demurred to that expression.

7690. The grievance you refer to is the social condition of India?—The grievance is the social condition of the people, I think, arising out of the neglect of the Government.

7691. In what way has the neglect of the Government been manifested?—The people cannot go on in a prosperous course unless their operations are looked to; you will see wells in many parts of India, constructed, I believe, in the days of Akbar, and large tracts of country out of cultivation, which in some cases, I believe, on historical grounds, were assessed very highly, and used to yield considerable revenue to Akbar and his descendants. There are many tracts now out of cultivation, the land being covered with jungle. I have spoken to the natives occupying those parts of the country, and they have said the ancient sirkar always made them advances; and that the man who took the rent was the man who must carry out improvements. There is no spirit or pride among the people to do it themselves.

7692. What part of the country are you speaking of?—Bundlecund.

7693. What measures do you think the Government ought to take?—I think that as the Government must construct canals for irrigation, so they must be pleased to leave their English notions behind them, and appoint a department of agriculture. I think there should be a minister of agriculture for India, a department to look to the drawing forth of the resources of the soil.

7694. Sir *G. Grey.*] What measures could the minister of agriculture in India take to remedy the evils you have pointed out?—He would find that the land has gradually lapsed into a state of defective cultivation from the wells falling, in consequence of their being imperfectly made. There are parts of the country where the subsoil requires that there should be some masonry in the well, and from that not being introduced, he would find the land falling out of cultivation, or yielding a very small produce.

7695. What would the minister of agriculture do under those circumstances?—Instead of remitting the revenue, he would assess the land to the extent that it would bear, and he must have advances made and devoted to the re-construction of the works which had gone out of use.

7696. Do you mean that the Government should make advances of money for the purpose of restoring those works?—Yes; if it does not do so, all that can be said is, that the revenue will decline. I believe a commission appointed for the purpose would find that the distress of India proceeds from that source.

7697. Mr. *Mangles.*] You left the North-western Provinces, I think, before Mr. Bird's settlement came into operation?—Yes.

7698. Have you any knowledge of the results of that settlement; do you know that it has been stated in evidence here that the cultivation has enormously increased?—These have been times, nearly all of them, of war, which has drawn a large portion of our army westward, and there has been an immense expenditure of revenue in the country. That fact is really a very notable and important one. I believe the distress of India will be found greatly to arise from our drawing a revenue from a district which has no means of locomotion for the produce. If you take that into account, you will find that a very great source of local prosperity has been the vast sums which have been spent in Western India, amounting to millions upon millions, which were not spent before.

7699. Mr. *Elliot.*] Do not you consider that Bundelcund is almost an exceptional case of distress, as regards the cultivation of the soil?—I think it is.

7700. It arose in the first instance, did not it, from a very injudicious settlement made some years ago, by which the country was very much oppressed?—It arose long before that. When Mr. —— went there, he found that a considerable portion of the country had long since fallen out of cultivation in the Mahratta

J. Jeffreys, Esq.

30 June 1853.

ratta and Pindaree times. The difficulty in Bundelcund is this. It acquires a certain amount of masonry work for the wells; it is a fine surface soil, and there is water enough below, but a common clay well will not do. In the parts of the country where a common clay well suffices, which is the case in the Western Provinces of India generally, it requires no enterprise on the part of the natives to carry it out. The well is dug for 1*s.* 6*d.*, and it lasts for several years. But, looking to the work of irrigation, in those different wells to which I have referred, the waste of labour is quite surprising. If you examine the rope, and the wheel over which the pulley is drawn, you will find a loss of labour and a loss of power which are quite deplorable. You may remonstrate with the native as long as you please, but he will not alter it. In the construction of the well, too, in the first instance, there is a great amount of lost labour; the well cannot be carried down below a certain depth, because the water, under the system pursued, overcomes the cultivator. Then in a season of drought the well is exhausted from not being deeper, and serious evil consequences follow. To support what I have been stating, I find, on reference to ancient Persian documents, it is again and again repeated, that the parties managing the revenue shall make advances to the cultivators, and that they shall look to it that the lands are severally cultivated, it being a matter of indispensable duty on their part to do so. A dozen paragraphs may be met with in their early writings, particularly dwelling upon the necessity of the sirkar doing those things.

7701. Sir *G. Grey.*] Do you mean that advances should be made by the Government, and that the Government having made advances to the natives, should compel them to restore those works and cultivate the land in the manner which the Government thinks proper?—The Government should do this: it should make those advances, requiring that different operations of husbandry should be carried on.

7702. You mean that the Government should prescribe the mode of agricultural cultivation, and should enforce compliance with that mode?—Where the Government is fully satisfied that the mode of agriculture would be thereby greatly improved, I should say so. You may see 1,000 wells in India with a common block of wood with an iron pin through it. It is not turned as a cylinder, and from the arrangements, the loss of work by friction amounts to 10 or 20 or even 30 per cent.

7703. Mr. *Ellice.*] Your answer would suggest that the Government should find the means for the improvement of the cultivation of the whole country. From what source would those means be derived?—On each plot of ground; from that very plot of ground.

7704. Sir *T. H. Maddock.*] The advances you are speaking of are those called tuckavy?—Yes.

7705. When you were in Bundelcund, and in the North-western Provinces, was not the advance of tuckavy an ordinary operation on the part of the officers of the Government?—The Government had no department of agriculture to see that that money was devoted to the purpose.

7706. The tuckavy was advanced for some particular purpose, was not it?—I never heard of there being any department to see that the money was devoted to the purpose for which it was advanced.

7707. By whose sanction was it advanced?—I presume it was advanced by the Government.

7708. You mean the collector, probably?—Yes, by the collector, as agent of the Government.

7709. And that was done for the purpose of buying seed grain, for the purpose of buying bullocks, and perhaps for the purpose of digging and improving wells, was not it?—I dare say, wherever it has been done, for that purpose; but you have no department to see that it is carried out.

7710. The Committee is to understand that advances were made at the period when you were in India, but that they were not made under the control and superintendence of some department?—They have been very scantily made. I should conceive nothing to compare with what the Indian native governments used to do; hence their former prosperity. I have no doubt they derived a much larger revenue from the country than we do, and with less distress to the people. Advances have been made very scantily by us; and so far as I am aware, there has been no department to see that they were devoted to the purposes proposed.

7711. Have you visited the iron mines of Bundelcund?—No.

7712. Have you visited the iron and copper mines in Almorah?—No.

7713. Then you are not in a position to give any opinion to the Committee whether those mines may be advantageously worked by Europeans individually, or by companies?—I should conceive that a company could not work the iron mines in Gurhwal with advantage.

7714. I think you mentioned that the natives of India are incapable of casting iron?—Yes.

7715. Are you aware whether, when you were in the North-western Provinces, shot and shells were not cast by Captain Presgrave in that neighbourhood?—His means of doing so were English imported fire-bricks; it was done, but done in a very different way from what any founder in England would think to be satisfactory. The Government engineers, if they choose, certainly, can cast iron; but their means are English imported fire-bricks.

7716. Are you aware that while you were in India iron was dug out of the earth in the Sangor district, to the south of Bundelcund, and from that iron a suspension bridge, of 200 feet in length, was constructed, and cast over the river?—That may have been the case without casting; smelting iron and casting are perfectly different things; the natives smelt iron in a rude and expensive way; there is no iron better than it. Smelting and casting iron are entirely different things; a very moderate heat will suffice, if you have sufficient fluxes to reduce the ore, and then bring it into a malleable condition.

7717. *Chairman.*] The remarks you have made are explanatory of the views of the association whom you represent, as respects the change of the system of land revenue. The next paragraph of that petition refers to the practice of making advances of money in India upon the consignment of produce to this country for sale; are you prepared to corroborate that statement?—I am not.

7718. The next statement of the petition relates to the currency in India; have you anything to state to the Committee upon that subject?—My own experience has led me to feel the great want of a concentrated currency of gold, as well as of silver; for the Government it seems to be of primary importance. Any person who is acquainted with the collection of the revenue in Western India must know, that a number of the districts yield a revenue, of which very little is expended in the district; the greater portion the Government has to carry away, and there are in consequence requisitions for the use of the military for treasure parties; there may be seen 100 bullock carts, laden with silver, which is continually being carried away from these districts.

7719. What are the practical suggestions which you have to make on that subject?—The Government have all the means of protecting such a large quantity of silver in carrying it out of the district year by year, but the native who has to bring back an equivalent has not those means; it is very plain that where there are no mines of silver and gold, the district will by these means be emptied of its revenues; hence the danger of decoity, and the risk of insurance, and so on, in carrying the silver back.

7720. What practical suggestion would you make to remedy the evils which you have mentioned?—To establish a gold standard, as well as a silver standard. In my operations I have repeatedly had to send from 500 to 1,000 rupees in all directions, and I was in constant alarm lest the persons who carried it forth should be robbed and murdered; the men had to tie a considerable amount of silver round their waists. Had I had gold, it would have been exceedingly convenient to me, and an improvement to my business. Further, it would increase the means of the zemindar to pay his rent. In many districts the poverty of the people, and the distress, consists in the difficulty of selling the grain which is to yield the rent; it amounts to a very serious question at various times.

7721. The remedy you would suggest would be to make gold as well as silver a legal tender?—Yes.

7722. The next two paragraphs in the petition are with regard to the system of justice and police. Since you left India, you are aware there have been considerable changes made in those particulars; do you wish to state anything to the Committee on that subject?—I was so particularly requested by the committee whom I represent to speak on that subject, that I should wish to make some suggestions. At the renewal of the late charter, the reasons I had for entertaining the opinion that British skill, enterprise, and capital would not enter

J. Jeffreys, Esq.

30 June 1830.

India were these, and I feel bound to state them, however unsatisfactory they may be to the ears of some. I have had many relations and many friends in the civil service of India, and I have a high opinion of it; but I must think that they are so overpowered with work for the most part, bearing in mind that the men are often unfitted by the state of their health for the correct performance of their duties, that a great part of the work must be only nominally done; consequently the state of the administration of justice is such, that I could not recommend to any man who respects his honour, his character, or his English feelings, to place himself in the mofussil in India; and I would wish to know how it is, or how it should be the case, that a British subject, while he enjoys in every other part of Her Majesty's dominions the privileges of trial by jury, protection by the Habeas Corpus Act, and a public opinion through the public press, should on going into the interior of India be cut off from all those advantages, and made subject to the jurisdiction of the native courts.

7723. You say he has not the right of *habeas corpus*; is his person not secure?—I should say, from what I have seen of the courts in several of the districts in the mofussil, that man must be very fond of seeking money who would place himself in such a district, and be under the necessity of standing as a petitioner at the bar of such a court, and be subjected to what he might be subjected to, and what he would be subjected to, if the judge, as is the case in many instances, were a Mahomedan.

7724. Mr. *Ellice*.] Is it your opinion that the administration of justice in India should be conducted exclusively with a view to the interests of the settlers who may be there, and not with a view to the general interests of the great mass of the inhabitants of India?—Certainly not; but this I will say, it behoves the British Government to give to the natives of India the best civil government which the means of the Government admit of; it also behoves, not the Government of India only, but the people of England, to demand that a British settler in India shall be a free man there, as he is in England.

7725. Sir *George Grey*.] Would you confine the administration of justice exclusively to Englishmen, and deprive the natives of any share in that administration?—The question with respect to the employment of the natives opens up a distinct subject of inquiry.

7726. I understand you to complain of the insecurity which attaches to an Englishman settling in India by the circumstance of justice being administered by natives; does the better system of administration which the petitioners in that petition desire to see established, include the exclusive administration of justice by Englishmen?—I think I had the opportunity of influencing the minds of some gentlemen who were connected with the Indian Association and the Chamber of Commerce at Liverpool on that subject. My own belief is this, that for the good of India, as well as for our own interests (for I venture again to predict that at the end of 20 years, as far as the entry of Europeans into the interior is concerned, it will not otherwise be found to have extended), the employment should be confined as much as possible to British subjects, and their number should be greatly increased.

7727. I observe in the petition the following passage: "Your petitioners humbly invite the serious consideration of your Honourable House to the necessity of providing for a better administration of justice throughout India." The Committee are to understand them to contemplate the exclusion of the natives from any share in the administration?—I cannot say that they do so. I cannot say how far all of them entertain that view, but certainly I have heard some of them express to some extent the same opinion that I have held myself. As the question has been asked, I may state that I know no such thing in the history of man, as the average of men rising much above the standard of morality around them, or a man's moral feelings being much above the moral atmosphere in which he lives and breathes, and has his being. Some rare exceptions, no doubt, are to be met with; in our own country we meet with a few men far beyond their age; but I put it to any one, if in our own country men do not think and act very much according to the moral feelings which exist around them. This I may say, that whether it be Hindoo or Mahomedan, especially Hindoo, in my belief, the child sucks in deceit with its mother's milk. One of the best proofs of that is, that I have heard a very high native say, "Do not believe what my son says; he is a liar." Another will turn round and say, "Are you speaking lies, or not?" Neither party would be in the least offended

offended by the imputation. If you do find a native, and such natives are to be met with here and there, who seem disposed to start with every resolution to proceed as you desire him to do, he must be a rare man who, living among Hindoos, has a standard of morality reaching higher than that of those around him, and who can long and steadily withstand the pressure.

7728. Mr. *Elliot.*] You have mentioned the disadvantageous position which a European is in as regards the courts of justice in the mofussil; has not the European now very great advantages over the native in the mofussil courts of justice, seeing that he cannot be tried for crimes committed there, but must be sent to Calcutta for the purpose; a circumstance which constantly allows crime to pass without any punishment at all?—Certainly, the native ought to be protected on the spot, by having for the trial of Europeans what you have here, a circuit court: I see no reason why you should not have that court, which every Englishman desires to have; you have always Englishmen enough present in the military establishments to form a jury; I do not see why you should not have a travelling court, as in England, and a jury of resident military men or resident planters, so that a man might be tried by his peers. The native would then be protected, and the European also. But it is not criminal cases which are so likely to affect Europeans as cases connected with property. I know of no way of proceeding in a native court with any safety at present, but by being prepared to employ false witnesses to an indefinite extent, and bribery of the native officials.

7729. Is not the European more apt to domineer over the native than the native over the European?—I have no doubt he is more apt to domineer over the native; but it is not to be desired that he should have an opportunity of doing so; but he is much more likely to suffer from the ill-doing of the native, than the native is from his ill-doing, unless he is prepared to open his purse in a very wrong way. I believe, without exception, a part of the price of every pound of indigo is money paid for bribery and false witness.

7730. *Chairman.*] What I understand you to recommend is the establishment of trial by jury?—What I recommend as a European resident is this: a circuit court of British lawyers, and with a jury to try European criminals; unless the European has that, he has not that which he has a right to claim as a British-born subject.

7731. You mean a jury of Europeans alone?—A jury of Europeans.

7732. You spoke of the absence of the right given by the Habeas Corpus Act in India; do you mean that the person of a British subject is not safe there?—I am not sufficiently acquainted with the Company's regulations to know what the provisions are as against the abuse of the power; but it lies in the discretion of a native judge to arrest anybody he pleases.

7733. Have you known any instances of the exercise of that power?—Yes; and I have known it to be threatened.

7734. How long has such a person, having been arrested upon a warrant, been kept in confinement in consequence of the want of the right of *habeas corpus?*—I cannot say how long he has been kept.

7735. Can you tell the Committee any instances in which such a power has been exercised?—I can speak of one instance which led to a man's death, from the mortification which it excited. The case to which I refer was the case of Mr. Morton, who was arrested by the judge of Furruckabad. I do not undertake to justify Mr. Morton's proceedings.

7736. Will you state whether he was arrested upon any specific charge, and whether it was a criminal or a civil case?—It was entirely a civil case.

7737. Was he arrested for debt?—Yes, and under circumstances that were so mortifying to him, that he was seized with inflammation of the liver, which brought on a rapid abscess, and ended in his death. He raved with delirium during his illness.

7738. Mr. *Mangles.*] Was not it the fact that Mr. Morton owed a large sum of money to a native of high rank, and that the judge merely executed a civil process, as he was bound to do, by arresting him in the way in which he did?—I cannot say; I speak to the fact of his being arrested.

7739. Sir *J. W. Hogg.*] By whom was this gentleman arrested?—By the judge of Furruckabad.

7740. Was he arrested by the judge under any authority which that judge possessed, or was he arrested by the judge in obedience to a process from Her Majesty's Supreme Court of Calcutta?—I think he was arrested by process.

J. Jeffreys, Esq.

30 June 1853.

7741. The process issued from Her Majesty's Supreme Court?—It did in that case. Mr. Morton was arrested, not in obedience to, but in the face of a writ from the Supreme Court of Calcutta with which he was entrusted against a native who was charged with defrauding him; and a short time before his death a mandamus arrived from the Supreme Court enforcing his release.

7742. And the judge or officer of the Company, in arresting Mr. Morton, only acted in obedience to the process so issued?—I believe that was the case in that particular instance; that is, simply in regard to the question of *habeas corpus*. It would be unpleasant for me to state the facts of another case, of a very different kind; so that I had rather leave my evidence upon this point almost imperfect than state that other case. It was so remarkable a case, that it would behove any one to warn his fellow men against its recurrence. I have particularly adverted to the subject of the *habeas corpus*, but I do not wish to let the evidence rest upon that only; it is in prosecuting the natives for fraud in various ways that I consider the European settler in India has no due protection; and that he cannot possibly have, with the best intention of the native courts. I never met with an indigo planter who did not admit that he was obliged to employ false witnesses and to bribe in order to protect his property; I think I speak advisedly when I say it forms part of the price of every pound of indigo.

7743. Sir *G. Grey*.] Would the employment of European judges, to the exclusion of native judges, improve the character of the testimony?—It would have a beneficial effect if connected with an increase in the number of functionaries.

7744. Therefore your proposal for administering justice would involve an increase in the number of judges, at the same time that it would confine the seats of justice to Europeans?—I would have great caution used in the increase of the number of natives sitting in judgment alone. I may state a case which I have seen repeatedly; I have seen the judge sometimes both a judge and a magistrate, overwhelmed with work, sitting with a sea of heads before him, of people all clamorous and urgent, signing a number of Persian papers, with a large packet of such papers before him; it is impossible he should have read all those papers; those papers fly about the district, and I should like this point to be ascertained, whether the purport of those papers in some instances is not the very opposite of what he intended; if it is not, I do not know what security there is against it. I have seen a judge from sickness hardly fit for his work; but taking him in his best moments, he is overwhelmed with work. I go from the court into the cantonment, and I find in the middle of the day a dozen fine lads serving in the army, men of the same family, the same school education with himself, the same English character and integrity, suffering from *ennui*, having nothing to do beyond their morning drill; and an impression has struck me from an early day to this hour, that the time will come, and nothing can help it, for the employment of every educated European in the service in various ways in the Government of the country. I see Mr. Prinsep in his pamphlet strongly recommends that the *élite* of the army shall be picked out, that a kind of intellectual emasculation of the army should take place, both to help the civil service, and also lest, in consequence of large numbers of superior minds in the army finding no field for the exercise of their faculties, disaffection should grow up among them.

7745. You mean among the European officers?—Yes; I can conceive of nothing more painful than the position of a European officer in India, with no prospect of war before him, in times of peace, day passing by after day, he having nothing to do from morning till night. I have known many a fine youth come out one thing, and at the end of three years become quite another. I cannot believe he would be damaged if he were fully employed. At every station you must have a civil surgeon. I undertake to say, that the number of hours he has devoted to the acquirement of his profession would be more than the hours the magistrate had devoted to his. Five years is the ordinary period of study of a surgeon. It is not five years before a man in the civil service begins to draw some salary. This civil surgeon has nothing to do the whole day long beyond half-an-hour or an hour's attendance in the gaol. You have medical men in full practice even employed as magistrates; why should not the civil surgeon in India be so employed; on his qualifying himself, a moderate addition to his salary would suffice, and that of the usual magistrates would be saved to the State.

7746. Sir *J. W. Hogg.*] In your opinion, that system which you have suggested, of employing every educated European in India in the service of the Government, would be better than the system which has been lately adopted of making use of native agency?—Beyond all question I should think so, both for the sake of the Government of the country, and for the good of the army itself. *J. Jeffreys*, Esq. 30 June 1853.

7747. Mr. *Mangles.*] How, under that system, would it be possible to raise the morals and feelings of the people above the low level of which you speak?—It would not exclude the gradual employment of natives. If you can so educate a sufficient number of natives in each locality, near the larger towns, for instance, that not only the particular men you pick out, but a large number round them, shall partake of that good moral atmosphere, and shall contribute to the establishment of a right moral feeling to back those individuals, I think it will be safe then to employ them.

7748. *Chairman.*] The petition speaks of improved police. The Committee have had the defects of the present system pointed out to them; what suggestions for its improvement would you submit to the Committee?—Will India always be able to bear 200,000 or 300,000 men as soldiers in time of peace, having nearly nothing to do? What was the procedure of the ancient native governments? Why should not our sepoys, even if it is supposed to be at some sacrifice of their military *morale*, be brought in aid of the existing police?

7749. Sir *G. Grey.*] Would you substitute for the civil police a military police throughout India?—I would bring them in to aid the present police; and I think even it would be better to introduce them as a substitute, than to leave things as they are.

7750. The petition points to an improved organisation of the police; do the petitioners mean by that the substitution of a military for a civil police?—I cannot state that they do.

7751. You are not able to state the views of the petitioners upon that subject?—I cannot say that I can detail the whole of their views.

7752. Your own opinion is, that it would be better to have a military police exclusively throughout India?—Incomparably better than the inefficient system you have at present.

Lunæ, 4° die Julii, 1853.

MEMBERS PRESENT

Mr. Baring.	Sir T. H. Maddock.
Mr. R. H. Clive.	Mr. Hardinge.
Sir George Grey.	Sir J. W. Hogg.
Mr. Newdegate.	Mr. Mangles.
Mr. Lowe.	Mr. Hume.
Mr. Elliot.	Mr. Vernon Smith.
Mr. Spooner.	Viscount Jocelyn.
Mr. Ellice.	Sir Charles Wood.
Mr. Bankes.	

THOMAS BARING, Esq., IN THE CHAIR.

Alexander Struthers Finlay, Esq., called in; and Examined.

7753. *Chairman.*] YOU have been connected with trade in India for some period?—I have, for about 20 years. *A. S. Finlay*, Esq. 4 July 1853.

7754. In Bombay and in Madras?—Only in Bombay.

7755. You have resided there, have you not?—I have.

7756. You are acquainted with the petition which has been referred to this Committee, having been presented to the House of Commons, on the part of the East India and China Association of Liverpool?—Yes.

7757. You have been requested by the committee of that association to appear here to corroborate the statements made in that petition, have not you?—I have.

A. S. Finlay, Esq.

4 July 1853.

7758. When were you last in Bombay?—I left in 1838, but I have been in constant correspondence with my partners in India since then.

7759. Have you any observations to make upon the paragraph in the petition which refers to the existing want of internal communication for produce and merchandise?—Yes, I have; I consider that at present there are no roads in India suitable for commercial purposes of any extent. I am aware that there are what are called roads; there is one from Calcutta to Delhi, but that is more of a military road than anything else; and it is not much used for commercial purposes; I believe it will be given in evidence by another gentleman that it is not practicable in many parts at certain seasons; therefore, as a commercial road it is of little use. The only good road on the Bombay side, which is that with which I am best acquainted, is from Poonah to Panwell; that extends about 70 miles, but is almost altogether a road for military purposes; there is a traffic upon it, but it is not of much value for commercial purposes, on account of its very limited length. One of the great trunk roads, which is put down as a made road, is from Bombay to Agra; but for practical purposes, especially for trade, it is of little or no use. I can corroborate that statement by a letter which I have here, written by the collector in Kandeish, through which that road passes, dated April 1852, to the secretary of the Government in Bombay. "The high road for the last two years, in consequence of the unprecedented increase of traffic that passes along it, cut up by numerous cart-wheels, is one mass of sand and ruts from March until the rains set in; the stone metalling is not of a sufficiently hard kind. It would be well if the Government were to order the collector of Tannah to send a special inspector to see and report on the insufficiency of water for cattle on the road below the Ghauts." There is another extract which I beg to read to the Committee from the commercial circular of Ritchie, Steuart & Co., dated 25 June 1852, which quotes the report of a Government officer, Captain Wingate. "No previous season has shown more palpably how seriously the want of roads impedes the trade of the country; Berar, for instance, has produced this year the finest cotton crop we have seen for very many years, if ever; the quality of much of it is superior to the best Broach, and the cultivation of such cotton can be almost indefinitely increased in that province, but to what purpose, so long as it cannot be conveyed to the coast, where alone it can be converted into money? A large portion of the crop is still in the districts, and will not reach Bombay until November and thereafter; much of it, in fact, will not be despatched until the following crop is being picked, owing to the difficulties of transport over the wretched bullock tracks, which alone are available for two-thirds to three-fourths of the journey to Bombay; even the high road, which serves for the remainder of the distance, is in many parts in a disgraceful state."

7760. Are you aware of any improvement having taken place since 1852, in consequence of the representations which have been made?—Not much improvement. I have been informed by the last accounts that there have been some men put upon it to improve the worst parts of the line, but that is merely a temporary improvement; there have been no bridges constructed; parts of the line are good, but other parts are hardly passable, which, in effect, is shutting up the whole line.

7761. You state that military roads are not useful for commercial purposes; why is that the case?—The great military road by the side of the Ganges is of little use for commercial purposes, because the Ganges itself is a cheaper means of transit; the road is also in a bad state. The Poonah road is too short to be of much use for the general commerce of the country.

7762. Can you give the Committee any idea of the number of miles of road which now exist in the Presidency of Bombay?—I cannot; it is not very easy to do so. I have not been able to find any statistical account of it. I am aware that there have been latterly some roads made in the Southern Mahratta country.

7763. In the course of the last 10 years have there been any fresh roads made in Bombay?—There have been some, but not any of very great extent, which is proved by the report given by the East India Company of the expenditure upon roads within the last 13 years, which, as there given, comes down to 1849. According to that statement, the whole amount expended in the three Presidencies of Bengal, Bombay, and Madras, amounts to little more than a half per cent. of the revenue. In Bombay it is only 31,721*l.* per annum upon the average.

7764. Will you state to the Committee in what way you think the wants of the

the country in those respects might be best met?—Allow me first to remark, that perhaps the Committee may not be quite aware of the immense injury which is caused to trade in India from the want of roads. In this country we have so many roads, that the want of them does not strike us so much. I think the delay caused by the want of roads is more severely felt in India than it would be even in this country, for this reason, that the monsoon begins in June, and lasts during the four months of June, July, August, and September. The crops are ripe early in the spring; so that if the produce is not brought down before the monsoon, it cannot be brought down till October or November; and as there are no good warehouses or means of keeping it during the heavy rains which fall, it is very much deteriorated, besides the immense loss of interest and the additional expenses, which are very great. It is difficult for a merchant to calculate upon any transaction with the interior, on account of the uncertainty of the communication.

7765. Mr. *Elliot.*] What crops do you speak of?—I speak of all crops; cotton, linseed, flax, hemp, and other productions.

7766. Does not the cotton crop grow generally in the monsoon?—It does, but it is not picked till after the monsoon; the time of picking varies. In the Southern Mahratta country it is picked in the months of February, March, and April. As the monsoon commences in June, and it has to be cleaned before it is ready for market, it is only by great exertions and by means of very good roads that it can possibly be brought to Bombay that season.

7767. In what month is the cotton crop gathered?—In February, March, and April in the Southern Mahratta country; in Candeish it is gathered earlier, but the distance is greater; therefore the greater is the necessity for good roads.

7768. *Chairman.*] Will you state in what way you think good means of communication might be best provided in Bombay?—In the first instance, I should say, all roads or railways, or whatever they are, should be undertaken and maintained by the Government. One reason is, that it always has been the practice; and the next is, that if you have railways carried on by companies, the capital will be raised in England, and the proprietors will have a Board of Directors in England to manage their railway. It is perfectly impossible for a Board of Directors in England to manage a railway in India. It is difficult enough to do it in this country, but there it is quite impossible; and as the dividend is guaranteed by the company, they will have no great inducement to pay much attention to the economical expenditure of the money at their disposal. In my opinion it is much better the Government should do it themselves altogether.

7769. Would not the objection as to the direction be remedied by having a local Board of Directors, or an agency in India?—I do not think you could so easily raise the money in this country for that purpose, if you were to trust it entirely to directors resident in India. What appears to me most advantageous for India at present is the formation of iron tram-railways, to be worked by cattle. Neither roads nor locomotive railways, I think, will answer so well. There is not sufficient passenger traffic at present in India generally, to support locomotive railways. A tram-railway has great advantages over a common road; in the first place, you can travel along it during all seasons of the year; in the next place, the conveyance is quicker and cheaper; you can get a profit by it, whereas you can get no return from common roads, the outlay upon them being so much money sunk. Tramroads will give a very good return, according to the estimates I have made. You can cross large rivers much more easily by merely having beams put across, upon which the trucks may be drawn by means of ropes; the cattle would not require to cross them. The advantages over locomotive railways are, that the cost is very much less; the management is a great deal more easy; they can be made more quickly, and by less experienced hands, and the risk of accidents is very much less. You will have less injury to your plant, and the plant is much cheaper. The trucks for tram-railways can be obtained for 8*l.* or 10*l.* apiece, while for locomotive railways they would cost from 60*l.* to 80*l.* apiece, and the destruction of the plant in the case of tramways will be very much less; few experienced workmen will be required. From the experience that I have had of locomotive railways in this country, I do not believe it is practicable to work them through India generally now to advantage. They may be worked near the Presidencies, but not throughout India generally. What I would propose is, that you should now commence with the great roads through the principal parts of the country; for instance, from Calcutta to

A. S. Finlay, Esq.

4 July 1853.

Delhi, not taking the main road which now exists, but varying it so as to run through the large towns which are not now touched by the road; then from Bombay to Delhi by Callian, Indore, and Gwalior, a direction pretty much the same as the Agra road now takes; from Bombay to Madras, by Callian, Poonah, Dharwar, Bangalore and Arcot; also from Bombay to Sattara, by Nagotna, for the cotton districts; which, with other branches, I calculate would require about 3,000 miles of tram-railway, the cost of which, at 3,000*l.* a mile, which is a rough estimate, would amount to 9,000,000*l.*, but say it would be 10,000,000*l.* I think with less than an outlay of 10,000,000*l.* it would be impossible to begin such a system of tramroads as it is desirable to make in India, capable of producing any great effect upon the agriculture and commerce of the country. That sum, as well as any other which it may be necessary to raise by loan, I propose should be raised by means of annuities payable in 60, 70, 80, 90 and 100 years, that is, a fifth every 10 years, and that it should be guaranteed by the British Government. Upon those terms I think there is no doubt it could be raised at 5 per cent., which is the rate of interest now paid by the Indian Government for their debt. It may be objected that the British Government have no right to guarantee such an outlay; I am not perhaps qualified to give an opinion, but it appears to me that in reality the British Government are responsible for all those debts, because the East India Company are merely acting for the British Government. Theirs is not an independent Government; they are merely delegates of the British Crown, and morally as well as in reality the British Government must be held responsible for the debts as they exist. If that be so, why not take advantage of the credit of the British Government to raise money on more favourable terms? With regard to the return, which I think we have reason to expect from such an outlay, it is very difficult to make estimates which can be considered conclusive, but I think there are data from which we may obtain a result which may be trusted; for instance, just now the traffic upon the Ghaut through which the Agra road passes is 60,000 tons a year; the traffic through the Bhore Ghaut, which runs from Panwell to Poonah, and which it is expected will come by this railway when it is completed, is 40,000 tons, without allowing for any increase, which makes 100,000 tons. But Mr. Chapman, who made the estimates of the traffic when the present railway was under consideration, estimates the traffic at 180,000 tons. I think it will be safer, however, to take half of it; if we take 90,000, which is a very low estimate, we shall be quite safe; 90,000 tons for 150 miles for 2½*d.* per ton per mile, would give about 140,000*l.* as the gross annual revenue, all the expenses having to be deducted from that sum. The cost of 3,000*l.* a mile, taking the length of 180 miles, which is about the distance to Candeish, gives a total cost of 540,000*l.*; the interest upon which at 5 per cent. is 27,000*l.* The result, after allowing for the 5 per cent. interest, the maintenance of way, and the expense of working, taking Mr. Chapman's estimate of 180,000 tons, will leave a clear profit of 214,550*l.*; I take half of that; instead of taking 180,000 tons of traffic, I take 90,000, which leaves 107,000*l.*, of profit, being equal to 20 per cent., after paying 5 per cent. interest. However, I will not take that as a criterion of all the railways, but I think that we may safely take 10 per cent. I have already reduced the estimate one-half, and now I reduce it again another half, by taking 10 per cent. as the clear profit instead of 20 per cent.

7770. You and the petitioners would recommend that the outlay upon roads in India should not be confined to any surplus revenue which may be available, nor should it be entrusted to private enterprise; but that, for the purpose of those public works, loans to the extent, perhaps, of 10 millions, should be made on Indian credit, that Indian credit being guaranteed by the British Government?—That is my opinion; there may be a difference of opinion as to the way in which the money should be raised; some may wish to have it taken from the revenue. My own opinion, and that of a great many others, is that it should be expressly raised for the purpose, and that a department of the Indian Government should be established having the control of that money, for the purpose of carrying out a system of roads.

7771. You also think that tram-railways are preferable to railways worked by locomotive engines?—Yes.

7772. Would you leave the management of those works when made to the Indian Government?—The way in which I would recommend it to be done would

would be this; the Government should retain possession of the roads and maintain them, but they should let out the working of them. For instance, if the whole charge is 2 ½ *d.* per ton per mile, they might easily find contractors to work the traffic on receiving ½ *d.* per ton per mile, which in most cases would be sufficient for the working of the line, the contractor would supply the waggons and the haulage; the haulage would cost about a farthing, and another farthing would be sufficient to supply waggons, generally speaking, which would leave 2 *d.* a ton clear revenue to the Government.

7773. How would you ensure the reception of it by the Government?—They must have collectors at the different stations, as is the case in this country; the money would all be paid into the hands of the Government officers.

7774. Mr. *Hume.*] Do you contemplate that these tramways would entirely supersede the great lines of road to which you before referred, from Bombay to Agra, and from Calcutta to Delhi?—I should think they would.

7775. Is anything now charged upon those roads by the Government?—There is no charge that I am aware of; there may be some charge for crossing the rivers, but it is not much.

7776. Sir *T. H. Maddock.*] Have you been much in the interior of the country?—Yes, I have, a good deal.

7777. How far have you been from Bombay?—I crossed once to Madras, and I also went north as far as Aurungabad.

7778. The country is not very populous, is it?—In the part which I visited it is not.

7779. Your objection to the introduction of railroads seems to be based upon the supposition that there would be no passenger income?—I do not think there would be sufficient to maintain a railway.

7780. You have never been in the North-western Provinces of Bengal?—I have not.

7781. Nor into Bengal itself?—No.

7782. If you were aware that considerable portions of those territories are as populous as the most populous countries in Europe, and that they abound in wealthy towns and large villages, would you continue in the opinion which you have expressed in favour of tramways?—I should; because the passenger traffic very much depends upon the nature of the inhabitants; upon their wealth and upon their habits. In this country we find that the cultivating classes do not generally travel much.

7783. Are you aware that in India a very large proportion of all classes of the people travel great distances on pilgrimages, as well as in search of service?—I have not had any means of ascertaining, from statistical accounts, what the number may be. From my own knowledge of the part of the country I am best acquainted with, I think there are very few people sufficiently wealthy to pay the necessary fare for locomotive railways.

7784. You resided some years in Bombay?—I did.

7785. There is a chamber of commerce in Bombay, is not there?—Yes.

7786. Is there much communication between the chamber of commerce and the organs of the Government at Bombay?—I do not know whether there may have been lately. When I was there the chamber was formed; at that time we had not a great deal of communication with Government.

7787. Are you aware that one of the objects of its establishment was to form a channel of communication between the mercantile community and the Government?—I believe that was one object; I do not think it was the principal object.

7788. Mr. *Hardinge.*] Are you aware whether the road from Allahabad northwards, is used for commercial purposes?—I do not know.

7789. You have stated, have not you, that it is wholly a military road?—Not wholly so; I say it is chiefly so; I believe it was made principally as a military road; it is not what I consider a road of much importance, in a commercial point of view. No doubt it and all roads will be used for commercial purposes.

7790. Mr. *Elliot.*] During your absence from Bombay, in going to Madras, did you reside for any considerable time in the interior?—I was there some weeks, not any great length of time. I stopped a few days here and there.

7791. You have had no long personal experience of that part of the interior?—No.

7792. With regard to the collectors which you have stated it would be necessary

A. S. Finlay, Esq.

4 July 1853.

to have at the different stations, would you entrust them to native agency, or require Europeans to be placed at each post?—I should not think it necessary to have all Europeans. The collectors would not necessarily receive the money. What are called collectors in this country frequently only make out way-bills. If a person sends a certain amount of coal, for instance, at the place where it touches the railway he gets a way-bill, to indicate whence it came and whither it is going; it states the distance, and when it is delivered the money is paid.

7793. You think native agency would be sufficient for that purpose?—In many places you must have Europeans also.

7794. Sir *G. Grey.*] Do you recommend these tramroads as a substitute both for the existing roads and for the ordinary railroads with locomotive engines?—Yes.

7795. Are the Committee to understand, that you object to any encouragement being given in India to ordinary railways with locomotive power?—I would not say that; I think, generally speaking, tramways will be the most useful; I do not think a locomotive railway can be carried through the great extent of country I propose. It is possible that near Bombay and Calcutta, and Madras, where there is already a considerable passenger traffic for a short distance, locomotives may be used to advantage.

7796. Do you recommend, that in addition to the tramroads, the Government should also undertake the formation and management of railroads?—Decidedly.

7797. Mr. *Mangles.*] At what speed do you calculate you would be able to travel upon those tramways?—I should think you could not calculate upon going above three miles an hour with heavy traffic.

7798. One of the great political objects has been the transport of troops for the Government, and the facility which it would afford to moving troops with rapidity, thereby probably enabling the Government to reduce its military force, or at any rate to concentrate its forces with great rapidity; tramways would not be useful for that purpose, would they?—They would not be so useful as locomotive railways of course, but they would be a great improvement upon the present system; you could carry troops 60 miles a day in that way, whereas at present they can only go 10 or 12. By a locomotive railway, no doubt they would go much quicker, but I do not think India is ready for a system of locomotive railways.

7799. Are you aware that at the great towns on the Ganges, Benares, Mirzapore, and Ghazeepore, and so upwards to Agra, the population is probably as dense as it is near the Presidencies; denser probably than it is near Bombay and Madras?—It is possible; I do not know the number of the population; but, as I stated before, I should not suppose they were of that wealthy class capable of paying the fares necessary for locomotive railways.

7800. *Chairman.*] On the subject of irrigation, in which the petitioners pray for improvement, have you any remarks to make to the Committee?—Yes; the evil of the want of irrigation must be pretty well known; it not only causes great loss of life and of cattle, but it discourages the cultivators; in the cotton districts in Candeish, with which I am connected, a want of rain occurs perhaps every six or seven or eight years, which destroys the cultivation entirely; it injures the seed and throws everything back for years; the apprehension of it is always felt; the advantages to be derived from the irrigation in a country like India are hardly to be calculated. In fact there is everything but water; that is the only thing required to make the country exceedingly productive.

7801. Mr. *Mangles.*] Have they the means of irrigation in Candeish?—I believe they have, in most parts of it.

7802. Will you mention what the means are; what is the water supply which would furnish irrigation?—There are several large rivers; there is evidence before the Committee to show that there would be sufficient water there; what I say now is with regard rather to the general irrigation of India than with respect particularly to Candeish; it requires a great deal of local and engineering knowledge, to speak of the best mode of irrigating any particular district. There are data given by the East India Company with respect to irrigation, from which very valuable results may be obtained. They state that the Ganges, the Jumna, the Ravee, the Chenaub, the Sutlej, and the Jhelum, are sufficient in dry seasons to supply 24,000 cubit feet per second. According to the data given, that is sufficient water to irrigate 30 millions of begahs, a begah being about half an English acre. I take the cost from their estimate of the great Ganges Canal;

Canal; applying the same ratio of cost to that quantity of water, it amounts to 6,000,000*l.*, or say 7,000,000*l.* The results in Madras, where irrigation has been tried, if we can believe the reports from the Coleroon River, are exceedingly favourable; it is stated that 150,000*l.* per annum were received in nine years after paying the cost; but without taking that as the basis, I think we may come to a result in this way; supposing the amount of water I have mentioned to be sufficient to irrigate 30,000,000 of begahs, at a cost of 7,000,000*l.*, that is 1,000,000*l.* more in proportion than the estimate for the Ganges Canal. If the native is willing to pay 1*s.* per begah for the water, which is a very moderate calculation, and no one who knows anything of the value of water in that country would deny that 1*s.* per begah for the use of it is not too much, that would give a revenue of 1,500,000*l.* If you allow 10 per cent. for expenses of management, it would yield a net revenue of 1,350,000*l.* upon an outlay of 7,000,000*l.*, which is nearly 20 per cent. I believe that is a very moderate calculation. I do not know these facts from my own experience, but judging from the evidence which has been given, and the testimony of those who are well qualified to judge, I think 20 per cent. is not an over estimate.

7803. Is it your opinion that those works for irrigation should be undertaken by the Government?—Yes, decidedly.

7804. Sir *T. H. Maddock.*] Are you aware of the nature of the country concerning which you are giving this evidence?—I am not. I have mentioned that to go into details would require local and engineering knowledge, which I do not possess. What I have stated is based upon a Return made to this Committee by the India House.

7805. You are probably aware that the country through which the Ganges Canal is now being formed is an immense alluvial deposit of 400 or 500 miles wide, and 1,000 miles long. There is nothing at all similar to that, is there, in the condition of Candeish?—It is stated to be a very rich country, and only requiring irrigation. I have papers before me which prove it.

7806. From whence do you derive your authority for stating the acreage or number of begahs of land which are capable of being brought under irrigation?—From the same Return of which I before spoke.

7807. Mr. *Mangles.*] You spoke of a large quantity of water being available from the Ganges and the Jumna; are you aware that the Jumna canals already almost lay the Jumna dry, and that the great objection, indeed the only serious objection which has been raised to the Ganges Canal is, that it will ruin the Ganges for navigation, by taking away the whole of its water?—I am not aware of it.

7808. Sir *T. H. Maddock.*] You stated that there were 30,000,000 of begahs which might be irrigated in Candeish?—I stated, upon the basis of the calculation given in the Papers now before the Committee, that 30,000,000 begahs might be irrigated.

7809. From whence did you obtain the information that there were 30 millions of begahs lying waste, which might be irrigated?—I have no precise information on the subject; the fact cannot be denied.

7810. Are you aware whether a great portion of the province of Candeish is or is not altogether dissimilar to the alluvial bed of the Ganges, being for the most part hilly, and interspersed with valleys?—I am aware, from my own experience, that a great part of it is adapted for irrigation; the exact amount I could not say.

7811. This calculation of 30,000,000 of begahs applies to the whole surface of the province, does not it?—That calculation merely applies to the neighbourhood of the six rivers which I have mentioned: the Ganges, the Jumna, the Ravee, the Chenaub, the Sutlej, and the Jhelum. If all the water which is available in those rivers were applied to the purposes of irrigation, it would irrigate 30,000,000 of begahs, at a cost of 6,000,000*l.* sterling.

7812. Mr. *Mangles.*] Are you aware that large operations in the way of irrigation are in progress in the Punjaub, under the orders of the Government of India?—I am only aware of it from report.

7813. *Chairman.*] The petitioners go on to ask the Government "to grant lands, and otherwise to afford every encouragement for the formation of docks, quays, and other appliances, for the accommodation of all descriptions of shipping and craft, wherever such accommodation may be required;" do you believe that

A. S. Finlay, Esq.

4 July 1853.

the Government have not done what was in their power, or that they have refused facilities to others to carry out such works?—I do not think it is intended in the petition to say that; I think what is intended is, that that is a necessary measure connected with the improvement of roads.

7814. You think it should be carried out on the same principle as that of which you have been speaking, in reference to the improvement of roads and irrigation?—Yes.

7815. Mr. *Hume.*] Can you point out any part of India where docks and quays may be formed, so as to afford the encouragement to trade which is spoken of in the petition?—There some places in the cotton districts, in the north of Bombay and Guzerat, where they are very much wanted.

7816. Can you refer to any particular places?—I may mention Surat and Broach; I know there is one of those cotton districts where the shipping of cotton is exceedingly inconvenient; it is obliged to be rolled through the mud at low water, and is very much injured. I am not quite certain which place it is, but I know it is in Guzerat.

7817. Do the observations made in this petition relate to Guzerat alone?—No; it is not intended to say that generally the Government have been unwilling to do it, but that it is necessary it should be done where required.

7818. Mr. *Mangles.*] Are you aware that there is a correspondence now going on between the Government at home and the Government of India, with regard to docks to be formed at Diamond Harbour in the Hooghly, and a railway leading from them?—I am not much acquainted with the neighbourhood of Calcutta.

7819. *Chairman.*] With regard to the allegation in the petition, that "the land-tax or rent paid by the cultivators of the soil is excessive, and that the mode of collection is very injurious to the interests of the country;" will you state to the Committee any facts upon that subject which you wish to bring before them?—If the Committee will allow me, I will state my definition of land-tax, as there seems to be a doubt whether it is a tax or a rent. I will state what I consider to be the difference between a tax and a rent, so as to make my subsequent observations more easily understood. It appears to me that a "tax" is levied without the consent, and generally against the will of the individuals who pay it. "Rent" is an agreement voluntarily entered into by landlord and tenant, by which the latter undertakes, of his own free will, to pay a certain annual sum for the use of the land. That appears to me to be the difference between the two. Upon that principle the Indian land revenue is a tax; it appears to me that, as a tax, it is unsound in principle; first, because it is a tax upon a particular class, the agriculturists, the lower class; the rich pay but little tax in India. Then, secondly, it is a tax on food, and the necessaries of life. In the third place it is a tax upon industry; it hinders the export trade of India, by increasing the expense of cultivation. India, from the want of roads and other circumstances, cannot always compete with other countries in articles of export when prices are low; for instance, in the case of cotton, the competition of America destroys the Indian cotton trade when prices are low. By increasing the cost of production in India by a direct tax upon land, you render the export trade of India still more precarious, and frequently so unprofitable, that the cultivators cannot trust to it; the consequence is that most of the crops grown for export are not cultivated with that care that they ought to be, and are not brought to the perfection to which they might be brought. I think that is one very great evil resulting from the land tax. I have no doubt, from the knowledge that I have of the commerce and the agriculture of India, that if the land-tax were lower, good means of communication made, and irrigation encouraged upon a large scale, the agriculturists of India could compete with all the world in producing many articles, particularly cotton, many kinds of grain, tobacco, sugar, coffee, linseed, and hemp, and probably many other articles, those being only some of the principal ones. Another evil of the land-tax, and the extent to which it has been carried is, that it has destroyed the class of landed proprietors altogether; there may be exceptions to this statement in the case of the zemindars; but, generally speaking, there are not in India what would be called in this country resident landed proprietors. We know from experience, in this country, how much an estate suffers from the absence of the landlord. In Ireland, it has been proved beyond a doubt. No support is given to the cultivator; he has nothing to trust to when any little difficulty arises, and agriculture, instead of being improved, is depressed and deteriorated

deteriorated. The effect, both moral and physical, is exceedingly bad. That is the opinion of the commercial body generally, formed after a full consideration of the subject, which is no new one.

7820. What would you recommend to be done?—What I would recommend, in accordance with the general opinion of the mercantile body, is that the land-tax should be reduced. I believe that the principle of it is not sound; but if it were reduced, the evil consequences of it would be a good deal diminished. That would be so if it were reduced 25 per cent.; that reduction I am aware would cause a loss to the revenue, supposing there were no increase of cultivation, of 3,294,000*l.*

7821. Mr. *Hume.*] Will you state to the Committee what proportion of the produce of the land you consider to be applicable to this land revenue, or land-tax?—I can only state what it is as regards some crops; it varies in different places; I know how much it is on the cotton crop in certain places.

7822. Upon the whole you would propose to reduce it 25 per cent.?—Yes; if you do that I think you would ultimately increase the cultivation upwards of 10 per cent., taking it in combination with irrigation and roads, so as to reduce the loss by the reduction to 1,000,000*l.* The salt tax is also very objectionable, and that I think should be removed. The revenue derived from the salt tax is 2,700,000*l.*; the whole loss to the revenue, therefore, by those operations would be 3,700,000*l.* It appears to me that the way in which a direct revenue may be raised with the greatest advantage to a country is, by works which are advantageous to the country itself, such as railways and irrigation. There is also another way in which a certain sum might be raised with great advantage in India, that is, by making advances to the natives on the growing crops; I am aware that it is the opinion of many gentlemen connected with India, that one great means of improving cultivation in India, especially of cotton, is by European merchants making advances in the interior and buying the cotton from the natives, cleaning it and sending it down themselves; I am of that opinion also, because we have tried it. But the insuperable difficulty of carrying it on to any great extent is this; you cannot buy the produce from the cultivators without making advances of money to them before it is grown; you have no security for the repayment of that money; and from the nature and mode of cultivation, as well as from their habits and their connexion with the banyans and others, it very frequently happens that they will not give you the produce after they have got that advance; in fact it is frequently seized by some of their friends, under the pretence of a previous debt; therefore you have no security for your loan. In our case we have made advances through the Government; it was done as a trial, and the result has been so far to prove the great advantage to the general interests of the country of European houses making advances of that nature; but it has also proved the impossibility of carrying it on under the existing state of things; I have thought a great deal upon this subject, and the only remedy that I can see is, that the Government should make the advances themselves. The great evil of the present system is this; the natives are exceedingly poor; they have not the means of buying food for themselves and their bullocks till the crop is ready; they must, therefore, have advances from some one. The usual practice is for the banyans in the different villages to make advances at an enormous rate of interest; they have the cultivators quite under their control, and oblige them to sell their crop to them before it is grown, on very unfavourable terms. The consequence is, the cultivator does not care whether the quality of the crop is good or bad; he gets a fixed sum, according to the weight; what he wants, therefore, is bulk, and not quality; that is one great reason why the cultivation of cotton has not been improved.

7823. Mr. *Ellice.*] You would propose to constitute the East India Company capitalists for the cultivation of cotton in India?—I propose that they should do what was done by the old Indian Governments, which is to advance money to the natives.

7824. If they made advances to the natives, they must become capitalists interested in the cultivation of cotton?—In one sense they may be so; but I do not consider it is so, any more than a European making advances would be; it would be rather as occupying the place of the landed proprietors that they would make the advances.

7825. You would place the East India Company in the situation of European

A. S. Finlay, Esq.

4 July 1853.

merchants, would you?—No; I would place them in the position which they actually hold in India, which is a very peculiar one. The cultivators of India, I think, have reason to expect a great deal of support from the Government. The Government have destroyed their natural supporters in destroying the resident landowners, and I think they are bound to a certain extent to take the place of those landowners. If a proprietor were looking after his own estate, he would not object to make an advance to his tenant when he found him in difficulty; in fact, it is a thing done in many parts of Europe; the proprietor advances a certain part of the expense of the cultivation.

7826. Do you think it a good system to prevail in any country, that the money employed in cultivation should be advanced, either by the proprietor of the soil or by the Government?—I do not say it is a good system; I say that it is the only system applicable to India in its present condition.

7827. In what manner have the East India Company destroyed the landlords of India?—Because there can be no proprietor where the land yields no rent, and the East India Company's land-tax absorbs the rent.

7828. Are there not such proprietors; are there not zemindars throughout India who derive rent from the land just as the Company derives a tax from the land?—I am aware of that, and I made that exception in a previous answer. I said there were no resident landowners; the zemindars no doubt are to a certain extent landowners, but they are absentees, and there are no laws to protect the ryots under them; they may exact whatever amount of revenue they choose. In fact, it is something like the old Irish system of subletting and absentee landlords.

7829. You think that all those evils can be remedied by the East India Company advancing money, as capitalists, to the present cultivators of the soil?—Not all those evils; the system in Bengal would not be remedied by that means; I do not apply my remarks to the zemindary system so much as to the ryotwary system. It would require other remedies to be introduced where the zemindary system prevails.

7830. So far as the ryotwary system is concerned, and the grower of cotton, as connected with it, you would be of opinion that it would be advisable for the East India Company to advance money to the cultivators, in order to promote the cultivation of cotton?—Decidedly.

7831. Sir *T. H. Maddock.*] Are you acquainted with the interior of the Bombay Presidency?—To a certain extent.

7832. Are you aware whether this system of advances does, to any degree, prevail there or not?—I am aware that the Government do make small advances called tuccavee, but the amount is a mere trifle; it certainly is not sufficient to relieve the cultivator from the thraldom to which he is subject under the banyan.

7833. Your proposition is to reduce the present rate of assessment on all the land of India about 25 per cent., and among other equivalents for this loss of revenue, you calculate that 10 per cent. more land would be brought into cultivation; am I correct in that statement?—Yes.

7834. You probably are aware that in some parts of India the whole or almost the whole of the cultivable land is already in cultivation, and that the population is as dense as it is in the most densely populated parts of Europe?—Yes.

7835. There, therefore, you would sustain a direct loss of 25 per cent. without the possibility of finding any equivalent?—I do not include the parts of Bengal where the zemindary system prevails.

7836. I am alluding now to a part of India which is not subject to the perpetual system, namely, the North-western Provinces of Bengal; do you perceive that by this system you would certainly sacrifice 25 per cent. of the present assessment, without the possibility of any indemnity in the shape of 10 per cent. more land being brought into culivation?—It is possible that in some places the loss might be more than my estimate; over a large tract of country like India, the effect would be variable; I take 25 per cent. as the average rate of reduction; in some parts the reduction might be less, in some it might be more.

7837. With regard to those parts of the country which are the least cultivated, and where there is most waste land at present, are you aware by what rule the extent of cultivation is mainly guided; do you know that the rule is the amount of the population?—That may be one rule; it is quite possible, by means of irrigation, that the same population might cultivate a great deal more. In Candeish

the population is quite capable of cultivating a much larger extent of land than is now cultivated; I can prove that the cultivation has increased in consequence of the encouragement lately given to the cultivators.

7838. It has increased of late years?—Yes; owing to some particular circumstances, which I shall allude to hereafter.

7839. Are you aware whether there has been a corresponding increase of population?—I believe there has not.

7840. Mr. *Hume*.] Are the Committee to understand you to say that as in the districts where the ryotwar system prevails, the East India Company have become the proprietors of the land, you think they should do what was done by the proprietors of old, namely, advance tuccavee to the ryots, to enable them to carry on their cultivation?—Yes.

7841. You say the experiment has been tried by you with success, but that not having the power which the Government would have of paying themselves by taking the crops, you are not able to obtain repayment of those advances which have been made by way of experiment?—Yes; if the Committee will allow me, I will read some letters to prove that statement; they are letters from the collectors at Candeish to the Government at Bombay.

7842. Sir *J. W. Hogg*.] When the East India Company were traders, and they had to supply the investments, I believe those investments were always supplied through the medium of advances made to those who produced the crops?—I believe so.

7843. And that system was entirely discontinued by the East India Company when they ceased to be traders?—It was.

7844. Are you aware that India supplies very nearly the whole, or at least nine-tenths, of the indigo that is consumed in the whole world?—I am aware of it; but I cannot give evidence upon that subject, because I am not acquainted with Bengal.

7845. Are you aware that the whole of that indigo is manufactured by means of advances made by the indigo planters to the ryots who produce the plant?—I have no personal knowledge of it, but I have several friends who have possessed indigo factories in India; I have put the question to them, how they secured their indigo; they said it was a mere scramble; that sometimes they got it and sometimes they did not, and that sometimes they took it by force.

7846. My question relates to a matter of fact; is or is not the indigo produced by the system of advances to the ryots?—Yes; but in explanation of that answer, I think that it is right to add, that it is with great difficulty that the cultivation is carried on, and that the produce cannot be obtained by legal means. I think evidence has been given before the Committee proving the great difficulty experienced by the indigo planters in getting the produce for which they have made advances.

7847. The fact, however, is, that indigo is produced by the system of advances?—Yes.

7848. About 50 or 60 years ago, I believe India produced a very small portion of the indigo which supplied the world, a great deal being produced by South America and Java?—I do not know anything about indigo.

7849. Having resided so long in India as a mercantile man, are you aware, from your own knowledge, or from common repute, that the advances made by the indigo planters to the ryots amount to, if they do not exceed, a million sterling a year?—I think it is hardly fair to put questions to me about a matter with which I have said I am not acquainted.

7850. Can you state any difference between the cultivation of cotton and of indigo, which would render it difficult, if not impossible, to make advances in one case, while it was practicable to make them in the other?—Yes, I can; one difference is a very evident one; that the cultivation of cotton covers a very large surface of ground; it is difficult, therefore, to superintend it. In the case of indigo, I understand it is grown on a comparatively small surface. In the case of cotton, in order to get enough to load a ship with 5,000 bales of cotton, you would require 30,000 acres of land. The difficulty of watching the cultivators over that space of country can be easily imagined.

7851. I believe an acre of land produces about 100 lbs. of cotton, does not it?—About 50 lbs. of clean cotton.

7852. Can you tell me how much an acre of indigo would produce?—I cannot.

A. S. Finlay, Esq.

4 July 1853.

7853. Upon what then do you ground your statement, that the cultivation of indigo requires a small area?—If my calculation is wrong, then of course my inference is wrong; but I must leave it to others to prove that it is so.

7854. You speak from conjecture, and not from knowledge, when you say that the area required for the cultivation of indigo is small?—All I can say is, that cotton is grown over so large an area, that it is impossible for us to secure the delivery of the crops upon which advances may have been made by our own vigilance. I cannot say anything about indigo.

7855. Are you aware of the area of cultivation of indigo throughout India, for the production of the present amount of supply?—I am not.

7856. You are not therefore competent to speak of the comparative area required for the production of cotton and of indigo?—I am not.

7857. Mr. *Elliot.*] Can you state what greater facility is given to the native who advances money for the cultivation of cotton, of recovering his advances, than is given to the European?—There is no greater facility by law, but practically he has a means of recovering them which Europeans have not, from this circumstance; he is a resident on the spot, his family have been long located in the district, and he has considerable family influence. He has a means, therefore, of enforcing his agreements in that way which we have not. He is subject to losses, and for that very reason he exacts an enormous rate of interest, and very severe terms, from the native grower.

7858. His exaction of a larger rate of interest would not make it easier for the ryot to pay back his advances, would it?—No; but one paying makes up for the loss by another. Being resident there, and knowing the families, one can easily conceive that the native banyan has facilities which we have not.

7859. Supposing the ryot does not pay him back his advances, has not the European the same means of redress for the recovery of those advances that the native has?—I will read to the Committee what the collectors say with regard to the powers which we have of recovering advances. This is a matter which has been under the consideration of the Bombay Government, and of the collector. The following is an extract from a letter from the collector in Candeish to the secretary to the Government. It is dated 30th of April 1852. "With respect the alleged insecurity of advances by merchants or money lenders, there is certainly considerable risk attending its recovery; first, because Government have a prior claim to the year's crop for the year's revenue, as the chief security for the realization of the land rent. Private creditors' claims come afterwards, and there being no village registry of debts on the land, and the zillah registry of debts not being compulsory but optional, it does not give the priority of claim over other debts previously incurred. The mortgages effected on houses or lands may be effected more than once, because the subsequent mortgagees may not be aware of previous transactions, and thus property may be mortgaged for more than its value. A registry office might be established in every moonsiff's court, where land mortgaged ought to be witnessed by the revenue patel and coolkurnees of the village, and where the village registry should be produced to the moonsiff, that he may see whether the land was actually occupied by the cultivator who raised the loan." In another letter from Mr. Mansfield, the collector, dated the 29th of April 1853; he says, "The Government will, I should think, be satisfied with the manner in which the firm have availed themselves of their liberality, more especially if they knew, as I do, the great difficulties they have to encounter in the ryots not fulfilling those engagements, and for which there is practically no remedy. There are numerous instances of ryots taking from them advances, and sowing no cotton at all; others have planted, and have made over to the firm only sufficient to repay the amount advanced to them; and those who have fulfilled their engagements, and sold to the firm the whole cotton they have grown, are rather exceptions than otherwise. I had intended to have made a few examples of those individuals who had committed the most flagrant acts of breach of faith, by forbidding them to cultivate any Government land at all next year; but I consulted some of the oldest revenue native officials, and they were of opinion that such measures might produce a very general feeling of disinclination among the ryots to have any further dealings with the firm, and consequently might be seriously detrimental to their interests, and I therefore purpose not interfering in any manner whatever."

7860. Is there any difference between the case of a native who advances money

money and a European who advances money?—There is no difference legally; but there is, practically, the difference which I tried to explain before.

7861. *Chairman.*] I understand you to recommend advances to be made by the Government, only because individuals cannot advance upon growing crops with security?—Yes.

7862. Would there be no means of giving them that security by some law or enactment?—That subject has received our attention, and we have corresponded with the Government; and the Government officers also have corresponded with the secretary. A suggestion is thrown out in the letter I have read, which, on consideration, I do not think is practicable in all parts of the country; for this reason: however perfect the law might be, you could not apply it without prodigious expense. The number of people we have to advance to is exceedingly great. In one year we advanced to between 7,000 and 8,000 people. Now, the idea of prosecuting all those persons, however summary the process might be, is an impracticable one.

7863. Will you proceed to state the mode in which you would supply the defalcations which would arise in the revenue. You have proposed by a reduction of the land revenue, and by the abolition of the salt tax, to diminish the present revenue to the extent of 3,700,000*l.* Will you explain to the Committee how you would provide for that deficit in the revenue?—From the calculations which I have laid before the Committee, I assume that 10,000,000*l.* laid out in railways would give a net profit, after paying 5 per cent. interest, of 10 per cent., which is 1,000,000*l.* I propose that in different parts of India 10,000,000*l.* also should be laid out in irrigation. Upon that, I think, upon a very moderate calculation, the profit would be 15 per cent. beyond the payment of 5 per cent. interest. I believe there is no doubt that what has been done already has yielded a larger return than that. That may be taken therefore at 1,500,000*l.* Further, the advances which I speak of I would not make without a charge of interest; it would be a great boon to the people to have them even at a high rate of interest; that is, what would be considered high in this country, viz. from 6 to 8 per cent. Money is now lying idle in the treasuries. It is mentioned in the letter I have read that the treasuries are full, and the collector himself recommends that the Government money should be employed in that way; I calculate that 3 per cent. upon 5,000,000*l.*, which is a very low calculation, would give 150,000*l.* Then there is another point which it appears to me I ought to mention. I think the rich people should be taxed. There is no tax at all upon the rich people in India. The whole taxation falls upon the cultivators, with the exception of the tax upon opium, which is not paid by the people of India. Both the land-tax and the salt-tax fall very heavily upon the poor people; whereas the rich merchants, as well European as native, in the rich districts and in the towns, pay nothing at all. When I was in India I did not pay anything of any consequence except for local police and lights. What I propose is, that there should be a tax upon houses, upon carriages, and upon palanquins. It is very difficult to make any kind of estimate as to what that would produce; but I think 400,000*l.* is not a great deal to calculate upon from all the large towns where there is so much wealth. I think also something might be obtained from the Post-office, though it would be trifling, probably 100,000*l.* Taking all these items together, they amount to 3,150,000*l.* There is one very important point referred to in this petition, which is the mode of levying the land-tax. It is not necessary perhaps that I should say much about it, for it must be very well known to the Committee that it is objectionable. The zemindar system is allowed to be a very bad one; the ryotwar system is also very generally condemned. The way which appears to me would be an easier and cheaper mode of assessing the revenue is this: take Bombay for example: Let the Government divide it into a certain number of districts, say, for convenience sake, 10 districts. I will suppose that each of those districts pays 100,000*l.* of land-tax. Every field should not be valued by the collector as at present, but I would divide each of those districts into 10 sub-divisions; from each of those 10 sub-divisions two deputies should form a court for assessing each sub-division, with the collector of the district as chairman; and let them allocate the 100,000*l.* in suitable proportions to each district. If they were all equal, which is not likely, 10,000*l.* would be assessed upon each district. Such a court would probably assess it in as equitable proportions as any European assessor could. Each of those 10 districts I would again sub-divide into 10 smaller divisions;

A. S. Finlay, Esq.

4 July 1853.

that would give about 1,000 *l.* to each smaller sub-division, which should also be allocated by the natives; and then again there would be a division into villages; the principle being that all the detail should be managed by the natives, who are much better acquainted with the means of payment of each district than any European officer can be, however well-intentioned or intelligent. The whole should be under the supervision of the collector, with a power of reference to the Government. In case of anything going very far wrong, he should have the power of veto, or of appealing to the Governor in Council. If that system is practicable, and I cannot see any objection to it, it would cause a very great saving in the cost of assessing and collecting the tax, which I put down at one-third, but I think it would be a great deal more. That would be 574,000 *l.* as the saving in the collection; which, added to the items of additional revenue I have mentioned, would be 3,724,000 *l.*, which would fully make up for the deficiency.

7864. Mr. *Mangles.*] You said that the Indian land revenue was a tax and not rent, because the engagements were not entered into of free will; is there not, quite apart from any such consideration as that, upon all cultivated land in populous countries, something which is over and above the profits of stock and the wages of labour, which is what has been defined to be "rent"?—My definition of "rent" is not quite the same as that of the Honourable Member; my definition is, that rent is an agreement voluntarily entered into between the landlord and the tenant, by which the latter undertakes, of his own free will, to pay a certain annual sum for the use of the land. My definition does not go further than that.

7865. Does rent depend upon an agreement between the parties?—Yes.

7866. Does not land cultivated in this country, or in any country, by the proprietor himself, yield rent?—The profit may be thus defined.

7867. Is not rent always defined to be what remains over and above the payment of the wages of labour and the profits of stock?—Some scientific writers on political economy have thus defined it; I have given a practical definition of rent.

7868. Supposing the Government do not take more than that which remains over, in that case how can it be said to be a tax upon food and a tax upon industry; is rent in this country a tax upon food?—No doubt it is.

7869. And a tax upon industry?—Certainly; but then it goes into the pockets of individuals, and so far it is a property for which you are entitled to have a return.

7870. Has not the farmer obtained his profit and his return before he pays that rent?—Yes, that is the proof that it is a voluntary agreement; he expects to make a profit out of it; it is a voluntary agreement for the benefit of both parties. The landed proprietor thinks that the tenant will make more out of the land than he would, and the tenant expects that he will make a profit after paying the rent.

7871. Are you aware that in the North-western Provinces the settlement is made, not upon the gross produce, but upon the ascertainment of the rent, a certain portion of that rent being taken by the Government?—Yes, a considerable portion too, I believe.

7872. Why do you suppose that the Government of India have destroyed the class of landed proprietors?—Because there are none, except under the zemindary system.

7873. Are you aware that Sir Thomas Munro, when he introduced the ryotwar system, made a settlement with every person whom he found in possession of land, and that those persons, or their descendants, still remain in the possession of that land?—I am not prepared to go into what has been done in India; I can only speak of things as they exist now. Where the ryotwar system prevails there are no landed proprietors, or what we should consider in this country landed proprietors; that is to say, men of independent property, who have some little means, and who in fact get a revenue from the land.

7874. Are there no such classes in India?—Not under the ryotwar system.

7875. Are not you aware that, under the ryotwar system in Coimbatore, there are very considerable purchases of land going on; that the ryots sometimes accumulate very considerable properties, even as much as 1,000 acres?—I am aware that there are some instances of that kind, but it is to be proved whether the

the money they have so laid out has not been made by other means; such as banking and mercantile operations.

7876. Still they do buy land, and acquire money and become landed proprietors?—I cannot speak to that, I can only say that there is sufficient evidence to satisfy me, that in the country, taking it all in all, there are virtually no landed proprietors in the districts where the ryotwar system prevails; there are no independent resident landed proprietors who are able to assist the cultivators.

7877. The land revenue having been a system which has obtained from all time, and which we have only inherited, how could you shift the burden of taxation, as you propose, upon the merchants and shopkeepers, and bankers, and the richer classes, without doing injustice to them?—It appears to me that because an act of injustice has been done to the cultivators long ago, it is no reason why it should be continued any longer; the sound principle of taxation is, that it should press equally upon all classes.

7878. Supposing the rent of the land to have been always a fund set apart for the purposes of the Government, what injustice can there be in continuing to take it?—I think there is great injustice.

7879. Those men never possessed it, and their forefathers never possessed it?—Nevertheless, I think the sound view of this subject is, that all taxation should be based upon the principle of pressing equally upon the whole population.

7880. You think there would be no injustice in shifting it from those upon whose shoulders the burden has always been placed, and putting it upon the shoulders of those who have never hitherto borne it?—There would be no injustice in diminishing the taxation of the cultivators, who are taxed beyond their means, and putting a small portion of it upon the rich classes, who at present pay nothing.

7881. Why do you assume that the cultivators are taxed beyond their means?—I think it is proved; I gave the reasons for it.

7882. Do you know the state of things in Bengal and the North-western Provinces?—I take my information from a book which I dare say is very well known to you, and also from the evidence which has been given before this Committee, proving that they are in a state of great poverty.

7883. Do you speak of the cultivators, the ryots?—I do.

7884. Not of the persons who pay rent to the Government?—In some cases they are the persons, in some cases they are not; it does not apply to the zemindars, but to the cultivators.

7885. Where the permanent settlement is in force, the cultivating ryots would not be benefited by the Government giving up its whole revenue, instead of one-fourth part of it, would they?—I said that they would not; some other measures are required there; there should be some measures for protecting the ryots against the zemindars.

7886. It is in evidence that very extensive districts of India are held rent-free; why should not the same results take place in those districts which you think would take place in the country generally, supposing the Government revenue were very much reduced?—I have no knowledge on that subject.

7887. Have you any reason to believe that the ryots cultivating such estates are in a better position than the ryots who are cultivating estates which pay the Government revenue?—I do not know; if they are not, there is probably some reason for it.

7888. Did I understand you rightly to say that an acre of cotton land yielded 50 lbs. of cotton?—It varies in different districts; that is about the usual quantity.

7889. What is the value of that cotton on the spot?—It varies very much; I can tell you what the cost is supposed to be in the Southern Mahratta country.

7890. Supposing the ryot has 50 lbs. of clean cotton, what will he sell that for?—It varies as much as 50 per cent.

7891. Between what points would it vary?—It varies according to the locality, according to the distance from the market; you may say the range will be, on the spot, from about 1½ *d.* up to 2½ *d.*; the lowest price I have mentioned would leave no profit to the cultivator at all; it would just pay his expenses; the highest price would give a profit.

7892. The return varies, according to your figures, from 6 *s.* 3 *d.* to 10 *s.* 5 *d.* for the 50 lbs.?—I have not made that calculation.

A. S. Finlay, Esq. 4 July 1853.

7893. How do you suppose it can be profitable for a man to cultivate cotton, obtaining only such a return as that, compared with the profits of cultivating rice or sugar-cane, or other articles of produce?—The lowest price I have mentioned will not leave him any profit; it will merely pay his expenses.

7894. Is it wonderful, under those circumstances, that there should be a difficulty in getting cotton cultivated?—The question respecting the cultivation of cotton I can enter into, if the Committee wish; I am satisfied, from my own experience, that if we had good roads and irrigation in India, and if the system of advances by the Government were adopted so as to admit of Europeans forming agencies in the interior and buying from the growers, India is capable of competing with America in the lower classes of cotton.

7895. Would the introduction of good roads and irrigation alter the relative profit of cultivating cotton and cultivating sugar and grain; would not the facility of getting to the market be the same as regards all those articles of produce?—Yes; but cotton is an article, the cultivation of which can be carried to a greater extent than any other; it is more important in that point of view.

7896. Do not you think one great cause of there not being more cotton cultivated is, that it is more profitable to cultivate other crops?—At present it is so; but if you adopted my recommendations, I think cotton would be a very profitable crop to the natives.

7897. Did you not say that improved irrigation and roads would be of equally great advantage to other articles of produce, as well as to cotton?—Cotton of good quality can always be sold for export. Sugar and other articles produced in India, are so much competed with by other growers all over the world, that their cultivation is not of so much importance.

7898. Is not there an enormous demand for sugar, and many of those articles, in their own native bazaars?—There certainly is now, and it might be increased. I do not say that the cultivation of sugar would not be increased. I think the cultivation of everything would be increased. My observation went to show, that cotton, under those improvements, could be cultivated with very great advantage to the country.

7899. Why do you suppose there are no resident landowners, but that all the zemindars are absentees?—The tendency of all the evidence that I have seen is to prove that they are so.

7900. Are the zemindars of Bengal generally absentees?—I understand so.

7901. Where do they live?—I believe a great many are living in Calcutta.

7902. Does the number of such zemindars bear any proportion to the number of zemindars throughout Bengal?—I am not prepared to give evidence on that subject.

7903. You said that they were absentees?—I understand that the great bulk of them are absentees.

7904. Mr. *Hume.*] You have been understood to say, that although the cultivation of cotton is not now profitable to the ryots, if certain suggestions which you can offer were adopted it might be made so; will you state what those suggestions are?—At present, it is not the interest of the cultivators to grow other than inferior cotton. I have tried to explain that, owing to the system of advances by the banyans, they get no more for good cotton than for bad. That could be remedied by the Government advancing to the cultivators. Then it is necessary that Europeans should have establishments up the country for the purpose of buying it from the cultivators. I have stated that they cannot do that at present without making advances and that the advances are insecure; but by the Government making advances, you would remove that difficulty. As I have stated also, you cannot expect any great improvement, without improved means of conveyance, nor without irrigation in dry seasons, which has a great effect upon the quality of the crop. At present, a bad season not only destroys the crop and destroys a great many cattle, but it injures the seed. We all know the value of having good seed in this country for cultivating wheat and other things, and it is just the same as regards cotton; you cannot improve the quality unless you have good indigenous seed. Even American seed, which is imported, fails and is deteriorated, unless the land is irrigated at the proper time. There is also another thing to be considered. In addition to the losses to which Europeans would be liable if they undertook to make advances, there is a very great practical difficulty in the enormous staff it would require in order to make the advances.

advances. To get enough cotton to load a ship, you must advance to 5,000 or 6,000 people; for which you would require an immense staff, maintained at an enormous expense; whereas, the Government have already their officers, who could do it without any additional expense.

7905. You think that advances could be made by the Government officers already established, to a sufficient extent to enable the cultivators to produce their crops?—Yes.

7906. The repayment of those advances could be secured by those officers who have the first lien for the land-tax on the produce?—Yes.

7907. Are the Committee to understand from you that the great number of individuals required to produce any considerable quantity of cotton, and the expense of superintending them, must place the purchasers of cotton in a very difficult situation, unless they have the means of securing returns for every advance which they make?—It is undoubtedly the case; so much so, that we shall withdraw our agency from that quarter unless the Government undertake the advances.

7908. The petition which you come here to support suggests an alteration in the revenue system; are the Committee to understand that the present mode of levying taxes on the ryots, who are already poor, is objectionable, and that you would recommend that a fair proportion of the taxation should be levied from those who are rich?—I should like to see that principle adopted.

7909. Do you consider that the present class of ryots are so poor that unless they have advances and are relieved from a portion of their present taxation, we cannot expect them to resume a comfortable situation?—I can prove the necessity of making advances by a letter from one of the collectors, in which it is also suggested that the only means of increasing the revenue is by increasing the cultivation of export produce. It is of no use increasing the cultivation of grain, of which they have already sufficient.

7910. You mean to say that the market for grain being limited, there can be no increase, while the market for cotton being unlimited, it could be increased to any amount?—Yes; this is a letter from Mr. Elphinstone, in which he says, "There is no doubt that the poverty of the ryots keeps down the cultivation and the revenue. The ability of the ryots to cultivate is proportionate to the amount of plough oxen he can command; a man with two pairs of bullocks will cultivate double what he would do if he had only one pair. Those who have no bullocks cannot cultivate; two people, each with one bullock, make up a pair, and cultivate least of all for two. If money sufficient is advanced, seed, bullocks, labourers, and grain, food for the men and cattle is purchased. If only grain were grown, Government might fear its becoming too cheap to pay, and so discourage what might seem over-production; but cotton being an article of exportation, to pay for which large sums are yearly sent up from the Presidency, no fear can be entertained that too much will be produced; and it is particularly deserving of Government encouragement." The following also is a very important statement upon that question: "There is perfect truth in what Messrs. Ritchie, Stuart & Co. state, that the granting of advances to the ryots is immeasurably more for the advantage of the state revenue than to the interests of the firm, because the latter has agreed to give for American cotton 10 per cent. higher than the bazaar rate of the indigenous cotton in the bazaar. The native merchant, by grinding terms, makes cultivation redound more to his own profit than to that of his debtor, the ryot cultivator. But imprudence and their necessities compel the ryots to resort to money lenders, or else they are forced to reduce their agricultural operations to the smallest scale consistent with a mere maintenance to themselves." In another letter is shown the increase of cultivation, from the system of advances which we introduced; Government making advances in our name. I do not see why the Government should not make advances directly.

7911. You say that the experiment which has been tried, of making advances through the Government officers, has been attended with great success, but that if the system were generally adopted the produce of cotton would be very great?—If the advances were made by the Government, I think it would. I should not like it to be understood that the experiment has been altogether successful, because it has not been made hitherto on the proper foundation; there has undoubtedly been an increase; but I wish to guard my evidence to this extent.

A. S. Finlay, Esq.

4 July 1853.

The system cannot be carried on as it is now. The advances should be made by the Government.

7912. If the principle on which the experiment has been made by you were carried out by the Government you consider it would be successful?—Yes.

7913. Mr. *Elliot.*] Are the Committee to understand that the system of Government advances upon your part has proved successful?—I had rather put it in this way, that the advantage to the ryots from the system of advances has been proved. I should not like it to be said that the present system of advances is a good one; I think, on the contrary, that the system on which those advances have been made is bad, and that the Government ought to do it all themselves.

7914. *Chairman.*] You mean that the system of your advances being made through the Government, has been productive of benefit to the ryots?—Yes.

7915. Mr. *Elliot.*] In the event of the Government making the advances in the way you now propose, would not this effect be produced, that if there were a profit, you would obtain the profit, and if there were a loss the Government would suffer the loss?—No; the Government could not suffer any loss, because they have the power of laying hold of the crop whenever they choose.

7916. Sir *T. H. Maddock.*] Suppose the crop fails?—If the crop fails, they lose the revenue, at any rate.

7917. *Chairman.*] You gave security to the Government, did not you, for the advances which were made?—Yes.

7918. So that in case the Government could not recover from the cultivators, they could recover from you?—Yes; we did not consider that risk to be great.

7919. But still you were responsible?—We were; we consider that it is objectionable, and many mercantile houses would not like to do it.

7920. Mr. *Elliot.*] In the event of the crop failing, would not the Government lose their advances?—It does not follow; that, however, is a matter of detail which I cannot answer. I do not think it is necessary that they should lose them, though they might not get them repaid that year. If the whole system were altered, as I propose, and irrigation and roads introduced, I do not see how there could be a failure of the crops.

7921. If the crops failed, would not the Government that year lose the advances?—If the country is irrigated and there are roads, there is no risk of loss; but even if the crop did fail for one year, from some unforeseen circumstances, there is no reason why the advance should not be recovered in the following year.

7922. In that year the Government would not be able to recover their advances? It is possible.

7923. And they would become a charge upon the ryots for future years?—Yes.

7924. Therefore there would be a greater difficulty still in future years in realising the revenue, and the advances which would be due to the Government?—I consider the risk of that to be nothing.

7925. But you consider the risk to the person who advances money, not being the Government, considerable?—If the land were irrigated, and roads are made, I should not be afraid myself to run that risk if I were in the position of Government.

7926. If the land were irrigated and roads made, you would not require the Government to make advances?—That does not follow as a necessary consequence.

7927. Sir *T. H. Maddock.*] There are persons who speculate in sugar, in indigo, and in silk; to all those persons, I suppose, it would be an advantage that somebody should make advances to the ryots, would not it?—I suppose them to be made for all crops.

7928. Is your calculation of the amount to be advanced based on the supposition that the Government will make advances on account of all crops?—Yes.

7929. Grain crops?—Whenever it is necessary, I consider it is the duty of the Government, holding the position they do in India, to advance to the ryots.

7930. According to that plan the Government would take the place of all the banyans of the country?—I think it is most necessary for the benefit of the country that that class should be held in check by the Government making advances.

7931. Mr. *Hume.*] Would not the Government in that case rather occupy the position of a landlord, and make those advances to assist the poorer classes?—According to my view, they would then but perform the duties of landlords, which they do not do now.

7932. You consider them, as in fact, the landlords of India generally?—I consider they are called on to perform the duties of landlords.

7933. Mr. *Elliot.*] Have you made any calculation what sum the advances would amount to for the whole of India?—I have not; whatever it is, the Government should do it; the larger the advances the more their profit will be; I think they could, with great advantage to the ryots, and while doing them a great benefit, raise a revenue of three per cent. upon the whole sum which they advanced.

7934. Sir *F. H. Maddock.*] You are of opinion that, under this system, the Government would be able to increase very greatly its direct assessments, particularly in those districts which have periodically to be re-assessed?—Yes; in all districts I consider that would be the case.

7935. *Chairman.*] The next prayer of the petition is, that the East India Company should be personally restrained from again making advances upon the hypothecation of merchandise, unless on the ground of necessity shown. Is not that really carried into effect at present; the Company do not usually make such advances?—No, they do not; what the merchants wish is, that they should have timely notice of any intention of doing it, because it deranges very much their own transactions; it affects exchanges so much; we have seen it make five or six per cent. difference in the course of a fortnight, which is very detrimental to commerce. I dare say the merchants would be satisfied if it were ordered that the advances should only be made in a case of extreme necessity, and that timely notice should be given.

7936. The power ought to be left within the reach of the East India Company, in order to make all funds from India available in England; is not that your opinion?—If that were the understanding, I think it would be sufficient.

7937. You are opposed to advances upon goods for shipment, but in favour of advances upon growing crops?—That is a very different matter. It is rather an evil in some respects to advance upon shipments, because in reality the Company provide the capital where it is not wanted. There are plenty of merchants in Calcutta and Bombay to provide funds for making the necessary shipments, but there are not in the interior of India.

7938. If there are plenty of merchants who have money to make such advances, the Government then only comes into competition with those merchants; and if the merchants can do it as favourably, or more favourably, than the Government, no injury is done to trade?—The competition is injurious. The practical effect is, that it introduces into the trade men having no money whatever. Men have made enormous shipments of produce both from Bengal and Bombay, by getting the full amount advanced. The Government having no means of knowing the value of the produce, instead of three-fourths, needy merchants demand an advance of the whole value, and sometimes more.

7939. Is not it an inducement to the increase of cultivation if the grower of a particular description of produce knows that he can get an advance upon it for shipment to this country?—The grower does not benefit by it generally.

7940. There will be more buyers, will there not?—I think not; a trade of that sort is only carried on by fits and starts. If it had the effect of keeping the prices always higher, it might to a certain extent do them some little good, but in my opinion any rise in price in Bombay or Calcutta, for the reasons I have stated before, is little felt by the cultivator; the benefit is felt, generally speaking, by the native who buys the crop.

7941. As a general principle, you would consider, would not you, that a knowledge that facilities in the way of advances of money upon the shipment of goods could be obtained, would be an encouragement to production in that country?—On general principles it would be so, but those principles, I think, are not applicable to India.

7942. The same objection would of course exist to advances made by bankers as to advances made by the Government?—Yes, except that bankers can better look after their own interest; they have better means of knowing the value of the articles, and they will not advance so much as the Government.

A. S. Finlay, Esq.

4 July 1853.

7943. Sir *T. H. Maddock.*] They have better means of knowing the capital of the applicant?—Yes.

7944. Will you describe what you meant by the cases of extreme necessity under which you would permit the Government to hypothecate goods?—I cannot state that.

7945. Did you allude to a necessity arising out of the difficulties of the Government?—Matters of exchange are not always easily regulated. At present they can get as much money as they require in this country, by selling their bills here drawn upon India, but it is possible that that could not be done always; then the only way would be to get bullion remitted from India, which might also be inconvenient. If their usual modes of getting money home were not available, then, of course, you could hardly say that they should not have the advancing system left open; but it should be, perhaps, a last resort.

7946. Is it possible that such a state of things should ever arise, that the Government would not be able to raise its 3,000,000 a year by bills drawn on India?—I think so, except at a very ruinous rate of exchange; it is possible to lower the exchange sufficiently. Of course, if you sell your bills sufficiently cheap, there will be always the means of getting the money, but that can hardly be rendered compulsory on the East India Company in extreme cases.

7947. *Chairman.*] Were you in England in 1847?—Yes; that was an exception.

7948. Do you believe that in the autumn and winter of that year the East India Company could have sold its bills on India?—Not to any large extent.

7949. Sir *T. H. Maddock.*] How long is it since the system of hypothecation has been discontinued?—I do not know. We have not had much to do with it in Bombay. I think it is three or four years.

7950. About the year 1850?—Yes.

7951. Are you aware whether the exchanges have been more even and regular since the cessation of hypothecation than they were before?—Not much so; indeed I do not think they have been at all.

7952. Have been more irregular than they were before?—I think they have; I think they have been as irregular during the last 18 months as they ever were.

7953. If that is the case, should you attribute it to the discontinuance of that system?—No; I attribute it to other causes altogether.

7954. *Chairman.*] The next question referred to in the petition, is the question of making gold coin, as well as silver coin, a legal tender; is it your opinion that that would be desirable?—Yes; my reasons are, generally, that it is of immense importance to the commercial classes, that they should have at all times a sufficient currency. The evils of a deficient currency are hardly to be calculated; it leads to commercial failures; and I am of opinion that this country has been brought to the brink of ruin by the want of a sufficient currency. There are other reasons why they should have a gold coinage in India; for instance, it is a metal which is more easily sent up the country, and it is more easily kept by the natives. In fact, for all purposes gold is a more convenient metal for making payments than silver, because it is more easily carried. Formerly there were objections to a gold currency, because there was not enough gold. It may be said by some, gold might do very well by itself, but we object to having a double currency. I myself do not see any objection to a double currency.

7955. Are you of opinion that it would facilitate payments from India to the mother country if the precious metal, which was a legal tender in the mother country, were a legal tender also in India?—Yes, it might be a great advantage to this country if India had a gold currency. For instance; supposing another crisis to occur, such as took place in 1847, when there was a deficiency of gold in this country, the exchange probably at that time would be in favour of bullion remittances; but if in India merchants have only a silver currency, they can only remit silver, which would be of no use as currency when it came to this country, as we know from our experience in 1847. If, however, they had a gold currency, they could remit gold, which would be a great relief to the currency of this country.

7956. The drain of silver from India, as against gold from Australia, would only take place in proportion as the profit was found to arise from that operation?—Certainly.

7957. So that while there might be a considerable inducement to carry it on when gold in Australia was 60 *s.* an ounce, there would be no inducement when gold was 77 *s.* 6 *d.* an ounce?—Precisely so.

7958. Sir *J. W. Hogg.*] Do you think there has been any deficiency in the circulation of India?—There has at times.

7959. Have any of the banks in India, more especially the Government banks, ever issued notes to anything approaching the extent to which, by law, they have been authorised to issue them?—I think not lately; I do not, however, know so much of the currency of India of late years, since banks have been established. When I was there, there was no bank but the bank of Bombay, which was established just as I was leaving; therefore my experience of the currency in India was when it was purely a metallic currency.

7960. You know nothing of the currency of India probably since 1838?—No.

7961. As regards the people of India, I suppose there can be no doubt that that a silver and copper currency is more calculated to supply their wants than a gold currency?—For the small payments which are made among the cultivators, I have no doubt it is so; but there are large sums sent by the Government to different parts.

7962. Taking the great mass of the population in India, is not what they require a very small coin; the difficulty being to make the coin small enough?—For such payments small coins are necessary; but in India the practice of hoarding the precious metals prevails. Gold is more easily carried about the person, which is the usual way of keeping it, than silver.

7963. Have you no apprehension that if there were a double standard, the gold would drive the silver out of the country?—I have not.

7964. Mr. *Mangles.*] Have you ever considered the question what has become of the great preponderance of the imports of silver into India over the exports from it during many years?—Yes, I have thought of it; I never could obtain any exact returns on the subject, but I have a general idea that it goes up into the interior of Asia, and comes back in some roundabout way by China and other countries.

7965. What road is there into the interior of Asia except by the mountains of Affghanistan?—I suppose there is no other way, except by sea through Persia.

7966. Does any considerable portion of the population go by that road?—I do not know, and cannot give any particular explanation of this fact.

7967. Are you aware that the preponderance of imports over exports has been very enormous?—I have not the returns. I had some conversation with the mint officer in Bombay, and he told me that a large quantity was annually coined and disappeared in a manner which he could not account for. The disappearance of the silver specie is one proof that there is a large circulation of money through the country.

7968. Sir *T. H. Maddock.*] Has your recommendation in favour of establishing a double currency in India reference principally to the transactions of the Government with the people, or to the transactions of the people among themselves?—It is with regard to the general transactions of the country.

7969. You spoke of gold as being a more useful metal for transport?—Yes.

7970. Are not you aware that all money transactions in India of any extent are carried on by bills of exchange from one part of the country to another?—They are so in this country, and in all countries it is the case, to a considerable extent. The payments in specie in India are also very large, at least they used to be; you cannot carry on a large trade without bills of exchange.

7971. In what way would the establishment of a double currency in India operate in favour of the money market in England in a crisis of difficulty, such as you have alluded to?—A crisis is caused in various ways; one effect of a crisis is, that it discredits bills of exchange. The largest transactions in this country are carried on by means of bills of exchange; when they become discredited, payments which were before made in bills of exchange must be made in specie or bank notes, besides that, bankers andothers keep larger balances of specie; there is a much greater demand for it. The circulation which in times even of brisk trade might be sufficient, would not be sufficient in a great crisis, when bills of exchange were discredited; therefore a much larger circulation is required for the wants of the people. In 1847 the specie in the Bank of England was reduced so low that there was very great danger to the whole commerce of the country;

A. S. Finlay, Esq. 4 July 1853.

if we had had a silver currency at that time, we could have obtained plenty of silver from France and the neighbouring countries. Before the recent discovery of gold mines, there was not sufficient gold to be had in other countries to make up the currency which we then required. The crisis of 1847 and previous ones were checked by the Government allowing an extra issue of notes to represent specie.

7972. I think you observed, in a former answer, that on that occasion the silver remitted from India was of very little avail for the relief of the Bank?—Yes.

7973. What greater relief would be afforded by a remission from India of the same value in gold coin?—The coin would be circulated and payments made with it.

7974. The great advantage which you contemplate is, that you would recoin the gold coin of India in a much less space of time than you could recoin silver at our Mint?—You cannot make payments in silver; it is of no use coining silver, for you cannot make a payment of above 40*s.* in silver; if you had a double currency you could make payments in silver as well as in gold.

7975. Mr. *Hume.*] In speaking of a double currency, have you any means of stating what should be the relative value between gold and silver?—That must be settled by persons more conversant with the relative value of gold and silver than I am; it is a matter of detail.

7976. Are you not aware that the maintenance of both gold and silver as a currency in a country must depend upon their relative values?—If one were made too cheap it would have an injurious effect, and expel the other.

7977. Is there any means by which you can prescribe what the relative value should be?—I think there is no reason why you should take any other relative value than that which is established in France, and what formerly existed in India, 15½ to 1.

7978. Mr. *Mangles.*] Has the trade of Bombay increased much of late years?—It has.

7979. The import trade?—Yes.

7980. How do you reconcile that fact with the alleged impoverishment of the country?—The greater part of the import trade in Bombay does not go into the interior, it is sent to Persia, and up and down the coast. The exports have also increased. What I have tried to prove is, that the cultivators have not gained anything by our trade; their condition is not much improved by the profit which is made from trade. Any profit made in India by increased trade does not go to the cultivator, at least, a very little of it; he receives a bare subsistence, his means being taken from him by the banyans and others.

7981. Has not there been an increase of consumption in India?—I have no doubt there has.

7982. Is that reconcileable with the allegation of the general impoverishment of the country?—The great consumption is in the towns and villages; I doubt very much if the consumption among the cultivators has increased.

7983. *Chairman.*] The next subject referred to in the petition is the administration of justice; the Committee have received a great deal of evidence upon that subject; do you wish to add anything to what has been already stated?—No; I have nothing new to state upon that point.

7984. With regard to the police, is there any evidence which you desire to give?—The Committee, no doubt, have had full evidence upon that subject, to which I need not add anything.

7985. In matters connected with the customs, and others connected with the inland revenue, there is stated to be a want of promptitude in the means of obtaining redress; have you any facts upon that subject which you wish to lay before the Committee?—No; I think the meaning of that statement is this; that the local Governments are so bound down by the Supreme Government, that they cannot give the answers which are necessary. Reference is made to the Supreme Government, and then the Supreme Government refers the matter home; and the merchants eventually get no answer at all. I think that is the ground of their complaint.

7986. Does that apply to any case in which the merchant has a complaint against the Customs department?—There have been a good many instances of it, but I am not prepared to state one. The fact is so well known, that very few merchants

merchants now make references of that sort to the Government, because it is known that they cannot give an answer. *A. S. Finlay*, Esq. 4 July 1853.

7987. Mr. *Hume.*] To what particular department do you refer?—I refer chiefly to the Customs, and indeed to almost every department of the Government.

7988. Mr. *Elliot.*] Can you state any instance of that nature?—I am not prepared to give any instance at this moment.

7989. *Chairman.*] Is the present system of postal communication between Bombay and England upon a satisfactory footing, in your opinion?—I do not think we have any great complaints to make with respect to Bombay, except that I think it might be accelerated by having better steamboats. I think the whole postage system in India might be very much improved, more especially in the interior; of course I cannot say how that could be done.

7990. Mr. *Elliot.*] Are you aware that orders have gone out for the establishment of a penny postage system in India?—No.

7991. Then your calculation of 100,000 *l.* gain upon the Post-office is not made, having regard to that fact?—It is not.

7992. Sir *T. H. Maddock.*] Would you recommend the present line of postal communication to be continued, or would you prefer one through the Persian Gulf?—I have no doubt that one through the Persian Gulf would be the most direct course to India, if you had a railway from Aleppo to Bassorah.

7993. Mr. *Mangles.*] Are you aware of the state of the law in this country with regard to differences and litigations between the Customs department and private individuals?—I am not.

7994. Are not you aware that the Government here pays no costs?—I am.

7995. What is the state of the law in India?—I have never had any actions with the Government. I suppose they pay their own costs.

7996. Are not you aware that the Government of India placed itself many years ago on a footing of perfect equality with all its subjects in every case of litigation?—I am not aware of it, but I daresay it is so.

7997. Is not that a great advantage?—I do not suppose the merchants would generally go to law in such cases.

7998. Are not you aware that many people in India do go to law with the Government?—Not upon Customs matters.

7999. Does not that show that the people are not subjected to much grievance?—It does not exactly show that, I think

Murray Gladstone, Esq., called in; and Examined.

8000. *Chairman.*] A PETITION was presented to the House of Commons, and has been referred to this Committee, signed by Robert Barnes, the mayor of Manchester. That petition represents the sentiments of the Chamber of Commerce and the Commercial Association of Manchester, does not it?—The petition was got up by the two bodies; they met and amalgamated their views as well as they could. There was, as usually occurs in such cases, a compromise; one party wanted more and the other wanted less; but generally those are the views which the Manchester gentlemen desire to impress upon the Committee. I had no hand in drawing up the petition, and it was only when asked by the East India and China Association of Liverpool to attend the Committee that, upon their request, I looked into their petition. Having examined the Liverpool petition, I found the one from Manchester entered upon so many points, that it was better that I should keep entirely to that which had emanated from our own body. *M. Gladstone*, Esq.

8001. You now attend, I believe, at the request of the Manchester Commercial Association?—Yes.

8002. Will you put in and read the petition to which you refer?—"To the Honourable the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled. The Petition of the Bankers, Merchants, and Manufacturers of Manchester, in public meeting assembled, showeth, That Her Majesty's Ministers having announced an intention to submit to Parliament during the present Session, some measure for the future government of India, your petitioners are anxious to record their dissatisfaction with the limited extent of our commerce with that country, and their regret that so little

M. Gladstone, Esq.

4 July 1853.

progress has been made in the development of its rich and varied resources. That your petitioners are of opinion that, in any enactment of the future government of India, the following suggestions should be adopted: Firstly, that it be regarded as the imperative duty of the Government of India to promote the cultivation of the soil, and to remove all obstacles which impede the progress of industry. Secondly, that beyond making useful experiments, the Government should not be permitted to become cultivators, manufacturers, or traders. Thirdly, that in conducting their financial operations, the Government should be forbidden to become purchasers of any kind of produce on their own account, or to receive, by hypothecation, produce purchased by any other party. Fourthly, that the Government be compelled to expend a portion of the revenues collected in India in the development of the resources of the country, as well as to afford every facility for its profitable occupation; that with this view such public works should be promoted as are calculated to facilitate intercourse with, or improve the physical condition of the population, to increase the production of cotton and other valuable raw materials, as also to encourage a system of general industry. Fifthly, that 10 per cent. of the revenues of India be applied to the public works above alluded to, such as the construction of trunk lines of railways, the formation and improvement of roads and bridges, the deepening and other improvement of rivers; the formation and care of reservoirs and canals; the erection of piers and construction of harbours, breakwaters, lighthouses, and all other engineering agencies required in a civilised and commercial country. Sixthly, that the application of the portion of revenue allotted to useful public works be under the control of a Board of Public Works established and conducted in India, the members of which should have full, extensive, but defined powers, and be nominated jointly by the Imperial Government and the Indian Executive. Seventhly, that the Government should give every facility for the permanent occupation of land, by removing the objections so often urged to a fluctuating land-tax, by encouraging the purchase, for cultivation, of the waste and other lands in India, and by giving such certainty of tenure as will ensure the safe application of capital to the universal cultivation of the soil. Eighthly, that prompt attention be paid to the removal of evils now existing in India, consequent upon the uncertainty of the due administration of justice and the prevailing ignorance of the people. Ninthly, that an annual detailed report on all East Indian affairs should, as was formerly done, be laid before Parliament by a Minister of the Crown. Your petitioners commend the foregoing propositions to the favourable attention of your Honourable House, and humbly and earnestly pray that the same may have statutory effect in any legislation for the future Government of India."

8003. Will you state to the Committee when you were in India, and what were your engagements there?—I was resident in Calcutta for eight years, in connexion with the firm of Gillanders, Arbuthnot & Company, which has been established there since 1825. I came home two years ago. I attended the Committee on Steam Communication, and gave the result of my experience to that Committee. The steam communication has since then been greatly improved. I wish, however, the Bombay communication had been carried out by the contract-boats, for we might have had our accounts several days earlier if the contract-boats had carried the mail.

8004. Your experience has chiefly been confined to Bengal?—It has.

8005. Will you state to the Committee upon what points in this petition you wish to bring your opinion before them?—Upon the hypothecation question; the petitioners make it their prayer, that in conducting their financial operations, the Government should be forbidden to become purchasers of any kind of produce on their own account, or to receive by hypothecation produce purchased by any other party. They trust, however, that question has been settled. There have been no advances made upon hypothecation in India since 1849-50. Public works are a subject that they have thought very much upon; they conceive that the making of roads and communications will be of vast importance, and if you will allow me, I will read upon that point an extract from a letter which I received from our house in Calcutta on Saturday. They are discussing the probability of an increased consumption; and they say, "With our present limited means of transit, such a desirable consummation is not very probable. As a necessary preliminary, we must have good roads to the extremest mart to which our internal commerce extends, instead of the existing state of things.

For

For many months of the year the trunk road of India is impassable; and only passable at any time by the slowest and rudest conveyances. Since Government have taken their inland steamers off the Ganges for service in Burmah, the communication by that route is so inadequate, that thousands of packages, consisting even of the private luggage of individuals, are at this moment, as they have been for weeks past, lying in godowns in Calcutta, without any prospect of reaching their destination for months to come."

8006. Have you heard the evidence of the last witness?—Yes; I have.

8007. Without repeating what he said, do you concur in the general tenor of his evidence?—I concur in the general tenor of his evidence. I have no doubt that, upon our side of India, the cheapest possible railway that can be made will be a valuable feeder to the main line. I think, however, we shall require upon our side of India the best form of railway we can get, to be used with steam-power; I mean by the best form, the best for the money. There is a very large population in the country, especially in the North-western Provinces. I think the average of the population of India is about 150 to a square mile, or thereabouts. In the North-western Provinces, it is about 320 to the square mile.

8008. Do you think you could not dispense with a railway with locomotive engines?—I think not.

8009. Do you think that it should be provided by the Government?—I think it must. We see that the Government at the present moment guarantee 4½ per cent. for a certain number of years to the railway which is to be made from Calcutta into the interior. If the railway is unprofitable, the Government must take it over, and I feel quite sure that they could have raised the money at a less rate of interest than 4½ per cent. Then beyond Mirzapore, between Mirzapore and Allahabad, the railway should be begun again and carried up the country, because between Mirzapore and Calcutta you have the river. When the railway is finished, of course it will be so much the better; but there is no cheap and useful mode of communication in the Upper Provinces, except the road, and that I consider to be inadequate, looking to what is required at the present day.

8010. Is there any other topic mentioned in that petition to which you wish to call the attention of the Committee?—The allegations are very general. They state that it is the duty of the Government to promote the cultivation of the soil, and to remove all obstacles which impede the progress of industry. They think that beyond making useful experiments, the Government should not be permitted to become cultivators, manufacturers or traders.

8011. What is your view as to the Government promoting the increase of the cultivation of the soil?—I can only suggest that roads and irrigation should be introduced, and the administration of the courts of justice improved. We think that where a native presides in a court, there should be a European superintendent not far off. We, perhaps, cannot ask that there should be a European superintendent at the head of every native court; but we think that they should be under complete control. The next paragraph of the petition refers to hypothecation. The next is, "That the Government be compelled to expend a portion of the revenues collected in India in the development of the country, as well as to afford every facility for its profitable occupation; that with this view such public works should be promoted as are calculated to facilitate intercourse with or improve the physical condition of the population, to increase the production of cotton and other valuable raw materials, as also to encourage a system of general industry." It is stated, in the statistics published by the East India Company, that if a railway were made to the cotton field of Berar there is a sufficient extent of land there, taking the rate of production in Guzerat and Broach, and the upper part of the Bombay Presidency, as a guide to calculation, to supply the demand for cotton of the whole of England. That is one of the objects with which we consider public works should be made.

8012. Is it your impression that all those works should be done at the cost of the Government, or are there any obstacles now to the application of private capital towards the improvement of the country?—We find no obstacle to the expenditure of private capital in the country. For instance, in the article of sugar, certain merchants in Tirhoot spent no less than 400,000 *l.* in trying to grow

M. Gladstone, Esq.

4 July 1853.

sugar, but the experiment was unsuccessful. There is no obstacle to a merchant coming in and spending money, but I consider that this is not an object for which a merchant should be expected to come in and spend his money.

8013. Mr. *Mangles.*] Do you wish the Government to engage in the cultivation of those articles?—There is no necessity for the Government to engage in the cultivation of sugar or of any article. We say, if the native merchant had the means of sending down his produce freely to the market, his position would be improved. The Commercial Association has been particularly desirous to avoid all political views in their recommendations. The main object they have in view is to extend the trade between the two countries.

8014. Mr. *Hume.*] Are the Committee to understand from you that, in your opinion, if the facility which would be afforded by railroads and tramroads were given to the producers in the various districts, there would be no want of capital to carry on the requisite trade?—I believe it would be forthcoming readily.

8015. Mr. *Mangles.*] How do you account for the fact that, up to this hour, nine-tenths of the whole of the capital which is employed in indigo is European, and not native capital?—Indigo is an article which will bear expensive carriage, and therefore it is one in which the European can embark his capital. Sugar is an article which almost every native makes. The quantity of sugar exported from India bears no proportion to the quantity which is made in the country. The people eat it themselves when the price is low, and when the price rises they send it down to the coast for shipment.

8016. Can there be a better road from west to east, than is afforded by the Ganges?—The Ganges is almost impassable, from banks and other difficulties, at times; the delays upon the river are so great, that a steam-boat is preferable when you have one. Two private companies were established to work steam-boats upon the Ganges: one of them, the Ganges Company, I think, lost all their boats; the other was the India General Steam Navigation Company; they have done rather better. But when those boats were at their best, the Government boats were running in direct opposition to them, that is to say, they carried at the same time goods which the private boats calculated on obtaining; and those steam-boats now are all taken away. We hear from Calcutta that thousands of packages are lying in Calcutta, unable to get to market.

8017. Why do you suppose that increased facilities of communication alone are necessary to induce the natives to grow cotton and other articles of produce, when you find that in the course of 50 years the greatly increased facility of communication with the indigo districts has not induced the natives to go into that trade?—Indigo is an article which does not so much depend, as some other articles of low cost do, upon a moderate rate of freight; supposing the conveyance is 1 *s.* upon an article which costs 2 *s.*, it is still only 1 *s.* upon an article which, weight for weight, costs 10 *s.*

8018. Is not there a great want of enterprise on the part of the natives?—A very great want of enterprise (in those of Bengal) but very much of that may arise from a prejudice which it is difficult to get over; in time it may be done. They do not know, perhaps, that the rule of the East India Company is permanent; that feeling, possibly, may operate in preventing them from laying out capital; they prefer hoarding, in many cases, to laying out money; they have seen so many changes, or have known of so many changes having taken place, that they do not know when the next change may occur.

8019. Sir *G. Grey.*] Do you mean that they apprehend that the Company will be overthrown by some other power?—It is difficult to define the feeling, but it is one which undoubtedly exists.

8020. Mr. *Elliot.*] Do you mean that there is a doubt as to the permanence of the English Government?—Not of the English Government; but it is a feeling that India rests upon not a perfectly secure basis; they have heard of the great changes which have taken place; they do not know that another equally great change may not come and sweep away all their property.

8021. Have the natives of India any doubt, do you think, of the permanence of the English Government?—There are very few who know anything about it; therefore they can only argue from what they know has happened in their own country, that it has been before times completely changed in its government.

8022 If they have that feeling, what advantage would be gained by the introduction

duction of roads or anything else?—If a road existed to-day, a person who had produce to send to market would have the means of sending it; no road existing, he can do nothing with it. They say "Why should we lay out our money for the benefit of a company which may not last our time?"

8023. If they had a road, would not they have that same feeling?—They might have that feeling; but still, their produce being obtained, they would secure a better return for it than they could do if no road existed.

8024. *Chairman.*] The main improvements to which the Commercial Association of Manchester look are the increase of public works, and an improvement in the administration of justice?—That is the case; in the administration of justice, and in the police.

8025. Mr. *Mangles.*] You think European superintendence is essential to the good administration of justice?—I do.

8026. The Committee has had evidence that the natives might be trusted altogether to administer the whole justice of the country; is that your opinion?—My experience of the native is such, that I consider he is only to be trusted when he is watched. Education is making a very great change in the natives; and it is very important to consider, whether, along with the education which is destroying their belief in their own system, there is not some necessity for giving them a foundation upon which to build up a new one.

8027. Is there any other point which you wish to bring before the Committee?—The petitioners desire that a portion of the revenues of India should be applied to the construction of trunk lines of railways, the formation and improvement of roads and bridges, the deepening and other improvement of rivers, the formation and care of reservoirs and canals, the erection of piers, and construction of harbours, breakwaters, lighthouses, and all other engineering agencies required in a civilised and commercial country. They wish also that the money should be put under the control of a Board of Works. At present, the sum to which the Governor-general is limited is about 5,000*l.*; that is the sum which he can lay out at once upon the public works; that of course has to be divided among a great many departments. Some of the works have to be abandoned, and others postponed. They wish the Board of Works to have a certain sum at their disposal, without the qualifying reference which is now necessary, that they may expend it in the public works of the country.

8028. Do you mean that they wish a Board of Works to be established at Calcutta, to superintend the whole of India?—No, they wish for such a Board at each Presidency, with funds placed at its disposal.

8029. Do the petitioners mean that there should be 10 per cent. of the revenue of each Presidency applicable to the works in that Presidency?—Yes; they see that the amount expended of late years has been very small, and they consider that a much larger amount ought to be expended upon the public works of the country.

8030. With regard to a gold currency, do you agree with the statements which were made by the last witness?—Yes. Gold ceased to be a coin taken in payment in January last. It had previously been always received in payment of the revenue by the Government, at 15 rupees for the gold mohur, fixing 15 to 1 as the relative value of gold and silver. There is no doubt they were apprehensive that gold would come up from Australia in such quantities, that they would receive payments in gold, and have to make payments in silver; so that it appeared to be the natural step to take to do something of that kind. I maintain that it would have been better to have fixed a lower value, because the real value of gold to silver being 15½ to 1, 15 was tolerably safe; and if that was not sufficient, 14½ to 1 would have made them quite safe. It would be a great misfortune to India if she should ever feel the evils of a want of currency.

8031. Sir *C. Wood.*] Are you sure that the Government have refused to receive it at all, or only that they have refused to receive it at the former rate?—The proclamation runs that they are not to receive it.

8032. Have you any knowledge of the fact beyond what appears in the proclamation?—I do not know that it has been offered to them at a lower value. All that holders of gold can do now is, to take it to the Mint, and there it will be coined at a certain charge. But those coins, although they come out at a certain fineness and mark, are not received as coin in the country; they are simply merchandise; and if you suppose that a large quantity of gold came up

M. Gladstone, Esq.

4 July 1853.

from Australia at a low price, it would be possible to denude the Calcutta bazaar of silver, and produce great distress; because if you give the native gold cheap enough he is sure to take it.

8033. *Chairman.*] With regard to the salt revenue, have you any observations to make to the Committee?—The amount raised by that means is so large, that any proposal to do away with it, and to make up the amount by increasing the duty on imports, would be, in my opinion, a very imprudent step. The amount raised apparently by salt is 2,500,000*l.* The net amount received from imports is only 740,000*l.*; so that you would have to provide 2,500,000*l.* from a source which now only produces 740,000*l.*

8034. You think it would be better to leave the salt duty as it now is, and not to raise the customs, than to do away with the salt revenue and rely upon an equivalent revenue to be raised by the customs?—Yes.

8035. Mr. *Mangles.*] What is your experience of the administration of the Customs department in Calcutta?—I saw a good deal of the administration at Calcutta, and I considered it to be satisfactory. There is however a great deficiency of arrangements for landing goods at the Custom House. There are no cranes, for instance; and packages are landed on the banks of the river, and exposed to the sun in a manner that often causes them to receive considerable damage.

8036. Mr. *Elliot.*] Have you ever been resident in the interior?—I was at Bombay a short time, and I crossed over to Madras.

8037. Have you been in the interior as a resident?—I have not.

8038. Have you visited the North-western Provinces?—No. We have a number of indigo factories under our charge; we lay out between 20,000*l.* and 30,000*l.* annually in the cultivation of indigo.

8039. Mr. *Mangles.*] Is there any difficulty in doing that?—We have frequent difficulties. There are, for instance, the difficulties connected with the courts of law, which every person engaged in the cultivation of the soil must have experienced.

8040. Mr. *Hume.*] Has it ever occurred to you that it would be well to substitute a duty on tobacco for the duty on salt?—I do not think the amount you would raise by that means would be sufficient.

8041. There is no excise on the growth of tobacco in India?—There is none.

8042. *Chairman.*] Is there any other duty which occurs to you, which might be substituted for the duty on salt?—I can see none that would produce a revenue so easily collected as the duty on salt is. The evidence before the Committee as to the increase of trade is so great, that I need scarcely put in any figures on that subject. I find that of British manufactures and twist the consumption in India ranges from 5½*d.* to about 10*d.* and 1-8th of a penny per head, comparing it with England, where the consumption in 1847 amounted to 7*s.* 9*d.* a head; in 1852, it was 31*s.* 6*d.*

8043. Mr. *Mangles.*] Do you believe, under any circumstances, the consumption, taking the ratio of the population, could be as large in India as in England?—You must take it in reference to the wages of labour; measuring it in that way, you have in England an amount used equal to $5\frac{3}{10}$ per cent. upon the wages of labour, estimating them at 15*s.* a week, or 60*s.* a month; whereas, taking the wages given in India at three rupees a month, the range is from one-half per cent. to 1 $\frac{1}{8}$th per cent.

8044. Would not the difference in climate, habits, and social position of the two nations always establish a great difference between the consumption of British manufactures in England and in India?—Yes; it is important to notice that a very small increase to the purchasing power of the natives per man would furnish a very large increase to their power of taking the manufactures of this country.

8045. Mr. *Lowe.*] Is not 15*s.* rather a high average to take for wages in England?—It is so, perhaps; but a lower scale of wages would have made the disproportion between the consuming powers of the two countries greater.

8046. Sir *J. W. Hogg.*] Is not the little bit of covering which the natives commonly wear generally manufactured in their own country?—Generally.

8047. Mr. *Mangles.*] Has there been a great increase in the consumption of British manufactured goods on the side of India with which you are acquainted?—Yes;

—Yes: but very much of the increase is due to the lower cost at which we send them out.

8048. Mr. *Hume.*] Is it not in the lower priced goods that the great increase has taken place?—Yes.

8049. In goods adapted to the consumption of the lower classes?—Yes. The value of plain cottons that went out to the Bay of Bengal in 1832, was 401,000 *l.*; last year, it was 2,227,000 *l.* To Bombay, it was 351,313 *l.* in 1832; in 1852, it was 1,325,000 *l.*

8050. Were not these goods calculated for the very poorest class of the community?—Those figures include all classes; the bulk of the goods would be for the poorer class.

8051. Do you know whether any portion of those imports into Bengal were exported to the eastward or to the Arabian Gulf?—No; some of them were exported to Burmah, and some to Madras.

8052. You consider the increase to have taken place generally in what may be called strictly the Company's territory?—I consider it to be so.

8053. *Chairman.*] Can you give a similar comparative statement of the importation of twist?—In 1832 it was 731,937 *l.*; in 1852, 3,102,256 *l.*

8054. Mr. *Mangles.*] Is that state of things compatible with the alleged continued and continuing inpoverishment of the people?—It has to do with the increased quantity of imports we have taken from that country.

8055. If the people can buy more and sell more, is that compatible with their impoverishment?—The population must have increased very much in 20 years.

8056. Mr. *Elliot.*] Or else they must have improved in condition?—I was not there long enough myself to judge upon that subject.

8057. Mr. *Hume.*] In what exported produce have those goods been paid for?—In sugar, in grain of various kinds, linseed, silk, indigo.

8058. Mr. *Mangles.*] The exportation of oil seeds has sprung up since 1852, has not it?—It has sprung up very lately, chiefly since 1848. With regard to docks and public works, I should wish to state that I sat as one of a committee with Colonel Forbes, who reported upon a dock which was proposed a short distance below Calcutta, with a railway to communicate with the river below.

8059. Mr. *Hume.*] Has anything been done to carry out that plan?—No; nothing has been done.

8060. What was the date of that report?—I do not recollect the date accurately, but I think it was about 1845.

8061. Was the report laid before the Government?—The commtttee sat by order of the Government, and it reported to the Government.

8062. Sir *J. W. Hogg.*] You refer to the railway communicating with the proposed dock at Diamond Harbour?—The idea was to let the ships remain at Diamond Harbour.

8063. Are you aware that the subject is now under the consideration of the local government by the desire of the Home authorites?—I am not aware of that. I am happy to hear that it is so. The river is in a terrible state. Between Calcutta and the sea, ships are unable to move with safety unless they have steam; it has been particularly bad lately, because of the dry weather which preceded.

8064. Mr. *Hume.*] Can anything be done to improve the state of the river?—Undoubtedly, the proposed scheme of docks and the communication from Diamond Harbour would be a great advantage.

8065. Mr. *Mangles.*] The state of the river in itself is beyond all human control, is not it?—Scarcely beyond all human control. You can do a great deal for it where the Roopnarain river comes in at the James and Mary; unquestionably something might be done to remove that great sand.

Jovis, 7° die Julii, 1853.

MEMBERS PRESENT.

Mr. Baring.	Mr. Ellice.
Mr. Vernon Smith.	Mr. Mangles.
Mr. Herries.	Mr. Lowe.
Sir J. W. Hogg.	Mr. Bankes.
Mr. R. H. Clive.	Viscount Jocelyn.
Mr. Hardinge.	Sir T. H. Maddock.
Mr. Elliot.	Mr. Newdegate.
Sir R. H. Inglis.	Mr. Spooner.
Sir Charles Wood.	Mr. Hume.
Sir George Grey.	

THOMAS BARING, ESQ., IN THE CHAIR.

Sir *Charles Edward Trevelyan*, K.C.B., called in; and further Examined.

Sir *C. E. Trevelyan* K. C. B.

7 July 1853.

8066. *Chairman.*] BESIDES your acquaintance with Indian finances, you have been for some 13 years connected with the finance arrangements of this country. The Committee would be glad to receive your opinion as to the mode of accounts, and as to the general system of finance adopted in India?—I have held an appointment during that period at the British Treasury, and have been engaged, not only in carrying on the current financial business, but in assisting in revising and improving various parts of our financial system; and having spent the first 12 years of my active life in India, I have had constantly in view a comparison between the system of English finance and the system to which I had been accustomed in India. The conclusions at which I have arrived are as follows:—The financial system of India is the least perfect and advanced of all the branches of administration in India. In fact, it is still in a crude and elementary state. I well recollect that Lord William Bentinck used often to complain of the complex and unintelligible nature of the accounts. More than once he mentioned to me that he had often thought of sending to England for one of our ablest official accountants, to revise and recast them. I remember that when Sir Charles Metcalfe succeeded to the Government of India, on the departure of Lord William Bentinck, he called for a balance-sheet of the finances, and a document was presented to him which led him to infer that the finances were heavily in deficit. He wrote one of his serious and able despatches to the Court of Directors on that supposition, taking a gloomy view of our prospects, but before the despatch had been sent many weeks, he saw reason to believe that the conclusion at which he had arrived from those accounts was incorrect, and that, instead of a deficit, there was a considerable surplus; upon which he wrote a second despatch, correcting the former. I mention these circumstances, as representing the authority of persons of greater experience than myself. Besides other defects of the system, to which I will allude hereafter, there are two leading imperfections. One is, that there is no periodical revision of the Indian expenditure in connexion with the estimates in the manner which takes place every year in this country in reference to the bulk of our public expenditure. It is true that annual estimates are furnished; but they are sent home to the Court of Directors for general financial purposes, and they are not made the basis and the means of a thorough annual revision of the whole of the expenditure, as is done in this country. Finance committees are also occasionally appointed in India, but a finance committee is a very imperfect instrument of financial revision. Nothing is more transitory and variable than the relation which establishments and expenditure generally bear to the public business to be transacted by means of them. They are continually undergoing a process of repletion and depletion. The establishments which may be

Sir C. E. Trevelyan, K. C. B.

7 July 1853.

be quite necessary this year, two years afterwards may be to a great extent superfluous; while in other cases the establishments which were quite sufficient one year, two years after may be quite insufficient. According to the system of finance committees, those redundancies and deficiencies are allowed to accumulate till they become no longer bearable. Then a finance committee is appointed, which revises them, and then the same process begins again till the same necessity for revision occurs. It often happens that before the finance committee has even finished its labours, the parts of the system which they began by revising have become inapplicable and require further revision. A system of annual revision, on the other hand, such as that which prevails at home, effectually meets the case. The whole public expenditure in all its departments, the revenue establishments, the judicial, the military, and the public works, comes annually under revision. For instance, with respect to the important measure which has been in progress in India for a series of years past, of fixing the land revenue, the moment the land revenue is fixed, the establishments for the assessment and collection of it would come under revision according to the annual system, and would be cut down to the point which the altered circumstances would admit of. The other great defect of the Indian financial system is that there is no annual comparison of the whole of the income with the whole of the expenditure, nor any systematic and deliberate apportionment of the surplus for the public benefit according to the circumstances of the time. The Committee will observe, that through the whole of the evidence which has been given before them, two opposite principles have been dwelt on. It has been strongly represented on the one side, that it is absolutely necessary that the Supreme Government should have entire control over the expenditure of the subordinate presidencies, because without it, it is impossible that it can be responsible for the proper regulation of the finances of India; while those who advocate the interests of the subordinate presidencies urge that it is extremely hard and inconvenient that they should not be able to employ a chowkeydar at Cape Comorin, or repair a tank in Tinnevelly, without writing to Calcutta to ask the consent of the Supreme Government, and entering, probably, into a long correspondence on the subject; and there is said to be a total want of reasonable freedom and discretion in the subordinate governments in matters of finance. Then again, with respect to other parts of the empire, it is made a matter of complaint that the inhabitants should not receive their fair share of the surplus revenue of India, for carrying on public works and other beneficial purposes, merely from the accident of there being a local deficit within these districts. For example, for many years past, it has been objected to the Bombay Presidency that their revenue does not cover their expenses, and any expenditure for public works in that Presidency has been very much grudged in consequence; the fact being, that the reason why their expenditure exceeds their income is, that the general policy of the empire requires that a large proportion of the army should be stationed in the Bombay Presidency, in comparison with its revenue. It is quite reasonable and just that all the inhabitants of the British Indian territory who pay taxes and contribute to the general funds of the empire should receive their fair share of the surplus available for general purposes. I conceive the principal causes of this imperfect state of Indian finance to be two; one is, that till the period of the last Charter, when the commercial concerns of the Company were separated from the territorial, the two were habitually mixed up together. That was the policy of the Company, and it led to a very complex and confused state of the accounts. The other cause I conceive to be this: the financial administration is the only branch of the Indian administration which is attempted to be carried on from home. The power of effectually dealing with Indian finance resides in the local central government. That government has to deal with all the exigencies of income and expenditure as they arise, and is in daily communication with all the parties through whom the financial system is carried on; and where the power is, there should be the responsibility; whereas the practice has been to bring all the strings of Indian finance to one point, in the hands of the Court of Directors, who are too far removed from the scene to effectually exercise a current supervision over the income and expenditure of India. That the Government of India is kept in a state of tutelage on this subject will be apparent to anybody who reads the general letters which the Company occasionally send to their Government in India on finance. In those letters the Company take a general review, and point out what ought to be done in each

Sir *C. E. Trevelyan*, K. C. B.

7 July 1853.

respect; and then they call upon the Government of India to do it, often long after the time has passed when it could be effectually done, and after a great deal of loss has been incurred, which might have been prevented if it had been done on the spot, at the proper time. Now it is proposed, in the Bill now before Parliament, to strengthen the Government of India, in a manner which will make it a very satisfactory fulcrum for controlling and effectually dealing with Indian finance. The Supreme Government of India will be detached from all local administration; it will stand in the same relation to all the Presidencies, and it will be very much strengthened by the addition of representatives from all the Presidencies. Therefore I conceive the time has arrived for installing the Government of India in the effective administration of Indian finance; and I will proceed to state the manner in which I think it ought to be done. Our English system of finance, by estimate and budget, and Appropriation Act, is a very perfect and beautiful system. It has not been carried out to the full extent required; but so far as it has been carried into effect, it is, as I say, a very advanced and improved system indeed. In the year 1832, Sir James Graham reformed the Admiralty system on improved financial principles, and the reform so initiated by him has since been extended to all the great departments of expenditure. Commencing early in the year 1840, we have revised the estimates of all those departments on an uniform plan, under votes and detailed heads. We have opened books of account, on the principle of double entry, in each of the departments, under the same general and particular heads. We have enforced the principle, that after the votes have been taken, the appropriations sanctioned by them shall not be departed from, even in the most emergent circumstances, without the previous sanction of the Treasury, the central financial department. We have provided for an annual account, corresponding to the Estimates and Votes, being laid before Parliament, showing the result of the expenditure as compared with each vote, which account is certified by a body of independent auditors, the Commissioners of Audit. Any excess of the votes has to be justified to them, and is reported by them to Parliament. This system commenced in the early part of 1840, and was completed in the year 1846; and the documents which describe it in its perfect state are the Treasury Minute, dated 13th January 1846; the Act of 9 & 10 Vict. c. 92, intituled, "An Act to provide for the Preparation, Audit, and Presentation to Parliament of Annual Accounts of the Receipt and Expenditure of the Naval and Military Departments;" the 24th clause of the Appropriation Act, by which it is provided, "that if the exigencies of the public service shall render it indispensably necessary to alter the proportions assigned to any of the separate services comprised in the aggregate sum granted by this Act for naval services, for army services, or for ordnance services, the department in which such necessity shall have arisen shall represent the circumstances which may have led to it, in writing, to the Commissioners of Her Majesty's Treasury, and it shall be lawful for such department, on Her Majesty's pleasure to that effect being signified by the Commissioners of Her Majesty's Treasury, or any three or more of them, for the time being, to apply in aid of the deficient grant a further limited sum out of any surplus or surpluses under other heads of service in the same department;" and the Treasury Minute, dated 8th September 1846. This system has been in satisfactory operation ever since, and it has not been found necessary to make any material alteration in it. We have been able to carry out the plan in this satisfactory manner mainly by an attention to two important principles; the votes used to be taken for sums due on account of the year, instead of for sums to be actually paid in the year, the consequence of which was, that the books of each department had to be kept open for an indefinite period, till the whole of the claims against that year were settled; in other words, the books could not be closed at all for any practical purpose, and it was impossible ever to make any exact comparison between the results of different years. The other principle has been this: it used to be the practice to deduct the incidental receipts from the sums voted, instead of voting the gross expenditure; these were called credits in aid, and the inevitable consequence of them was to make it impossible to present a full and clear statement of the whole of the expenditure, and very much to confuse the accounts. This has now been altered. The system which I have described in its most improved form, had been previously extended in all its essential features to the British colonies with great success. The old system of finance in the colonies was simply this: the Governor raised what he could on the spot by local taxes, and drew upon

upon the Treasury for the remainder; but those drafts became so exceedingly onerous, that the Treasury interfered in defence of the public interests, and it was arranged between the Treasury and the Colonial Office, at the time when Mr. Wilmot Horton was Under Secretary of State, that the English system of finance by estimates and Appropriation Act should be extended to the colonies, which it has been; and it has been engrafted upon the political system of the colonies with great success. I would propose that this system should be extended to India in the following manner: first of all, I would revise the annual estimates of each of the Presidencies, dividing each branch of the expenditure, judicial, military, public works, and so forth, under suitable principal and subordinate heads. I would do this on one uniform plan, so as to allow of an exact comparison between the expenditure of the different Presidencies under the same heads; and I would require that when once settled, those heads should not be departed from without the sanction of the Supreme Government, in order that the comparison between the results of different years might not be impaired. Having done that, I would require each of the subordinate Governments, through their executive officers in each department, to furnish a detailed estimate, according to the prescribed form, and I would require those estimates to be sent by the subordinate Governments to the Supreme Government, accompanied by explanatory statements of all the cases in which an increase of expenditure was proposed. One head of estimate will be for public works, and it will be annually for the serious consideration of each of the subordinate Governments, what are the most necessary and beneficial public works at that time. A detailed estimate of the probable income for the succeeding year should also be prepared and sent up to the Supreme Government, with the estimate for expenditure. Those estimates should be very carefully revised by the subordinate Governments before they are sent up to the Supreme Government; and it is an important circumstance that the chief virtue of this system of finance is, that it fixes the responsibility of all the parties concerned in the preparation and revision of the estimates, and especially of the practical subordinate authorities. For instance, the revision which is given to the estimates by Parliament is really of secondary importance, compared with the revision which is given to them by the Treasury under its responsibility to Parliament, and with the knowledge that if any questionable item appears, it will be likely to be objected to in Parliament. When the estimates of income and expenditure have been so sent up to the Governor-general, I would propose that he, with the assistance of his Executive Council, should carefully revise them; that he should then add an estimate, obtained from the Court of Directors, of the probable home expenditure for the same year; that he should then compare the revised estimates of expenditure with the revised estimates for income, and should determine the balance; and that if the balance was on the side of surplus, he should carefully review all the public works which had come up from the different Presidencies in their estimates, and determine how the surplus could most beneficially be laid out. As a general rule, it would be expended in proportion to the population of the different Presidencies; but cases may occur where a public work in a particular Presidency, an anicut, for instance, yielding an annual revenue of 50 per cent., may be so obviously more advantageous than any public works in the other Presidencies, that it may be advisable, in any particular year, to give an advantage to that particular Presidency. Thus the problem which has been found so difficult of solution will be satisfactorily settled. The subordinate Presidencies will have a reasonable discretion, combined with a regulated and sufficient control on the part of the Supreme Government. The Madras Presidency, for example, will be able deliberately to consider what public works it will be most beneficial to carry out during the ensuing year in that Presidency, and the Supreme Government will deliberately consider how far that view is correct, and how far the means can be afforded, out of the general revenues of India, for carrying on those public works. When the appropriation has once been decided on, the Madras Government will be left at full liberty to carry out those public works during the ensuing year; and if in the course of the year it should be found, as must occasionally happen, that the whole of the sums so appropriated cannot be beneficially expended within the year, it will be at the discretion of the Supreme Government, on a representation of the circumstances, to permit the available surplus to be expended on some other analogous public work which may be beneficially initiated or carried on with greater rapidity during the

Sir *C. E. Trevelyan*, K. C. B.

7 July 1853.

Sir *C. E. Trevelyan*, K. C. B.

7 July 1853.

year. The annual appropriations for native education will follow the same course as those for public works. When the Governor-general, with the assistance of his Executive Council, has so revised the income and expenditure of the whole of India for the ensuing year, I would propose that he should lay his budget before the Legislative Council, comprehending the Executive and the Legislative Members of the Government; that the estimates should be examined into and discussed and voted, item by item; that the result of the votes should be incorporated in an Appropriation Act; that that Appropriation Act should be the law for the ensuing year, and that the only power of departing from any of the appropriations sanctioned by it should be, as already stated, in case of a representation from a subordinate Government of an obvious emergency, or an obvious case of public expediency, requiring that the surplus of one vote should be appropriated to make up the deficiency of others, approved by the Governor-general, according to the rule contained in the English annual Appropriation Act. I further propose that books should be opened at all the Presidencies, on the principle of double entry, under the same general and particular heads included in the estimates, and that auditors should be appointed to see that the several heads are not exceeded without legal sanction, and that the sums voted for one purpose are not misapplied to other purposes without such previous sanction. Then I would propose that a line should be drawn, and the books should be closed on the last day of the financial year, and that the accounts for the year should be made up at the earliest possible date and rendered to the Supreme Government. I have omitted one point which I ought to mention; I would recommend that when the budget has been voted, the estimates, with the explanatory statements and the Appropriation Act, and the proceedings of the Council, should immediately be published in India, and be sent home for the information of Parliament. I would also propose that when the account for the year has been made up, in the manner suggested by me, according to the general and particular heads corresponding with the estimates, that also should be sent home, with a report from the Governor-general, to be laid before Parliament; and as the revenue and expenditure of India are comprehended, for the most part, within the continent of India, the most distant station being Singapore, I believe that the accounts might be made up and sent home within a very short period after the termination of the financial year. The accounts of the Admiralty, which are closed on the 31st of March, are made up and rendered to the Treasury in November in each year, and laid before Parliament at its meeting, although they include expenditure incurred in the most distant parts of the world; and the Indian accounts certainly might be laid before Parliament within the same period. I attach great value to the mere fact of publishing the accounts on the spot, and at the time. I wrote a paper on the "British Indian System of Taxation," in the year 1833, to which I entirely adhere to this day, and there is one passage in it which correctly describes my present view of the beneficial effect of annually publishing the budget of India, which I will read, if permitted. "If Government is only commonly faithful in the performance of the serious trust which has been reposed in it in the management of the public revenue of this great country, the measure of publishing the accounts will be sure to give confidence, and to convince all those who are capable of understanding them (and through them the impression will reach the body of the people), that we really take, and desire to take, no more revenue than is absolutely necessary for the purpose of carrying on the public business of the country. Whether there be or be not a surplus revenue, the effect produced by the annual publication of the accounts will be exactly the same. In either case, it will convince the people that we really take only what is absolutely necessary, and that we desire to take no more. If we did desire to do so, or in other words, if we were dishonest and regardless of our trust, we dare not publish the accounts. The confidence this measure will diffuse will make everybody pay his contribution to the State more readily. Who, whether native or European, would not pay more willingly what he knows is necessary, and what he knows will be well applied, and will soon have before him the means of satisfying himself in what manner it is applied? Everybody will feel that he is a moral instrument, instead of a subject of rack-rent taxation. He will consider himself a member of a great society, in the general prosperity of which he is deeply interested, and has a part assigned to him in common with the others in promoting it. The payment of taxes will by degrees come to be regarded as a duty; and in proportion to the increase

of

of confidence in the Government, and the spread of intelligence among the people, they will cease more and more to be felt as an involuntary burden, until they are paid, as they are in the United States of America, with the same good will as any other duty to society is performed. Another consequence of publishing the accounts will be, that all the intelligence and local information of the country will be made available to assist Government in conducting the financial affairs of the country. At present Indian finance is a mystery in India itself, where alone it can be understood, mistakes corrected, and the experience of the country applied to its improvement. The financial secretary and the accountant-general, who are the depositaries of the financial knowledge of the Indian Government, may or may not be highly experienced and intelligent men. Here, as in every other department of the Indian Government, the interests of the State are left to the chance of the qualifications of two or three individuals, instead of calling in the assistance of the country, and putting the business of Government on a secure and intelligible basis. But, however experienced or gifted these two officers may be, their knowledge cannot bear any comparison with that which is possessed by an infinite variety of individuals scattered throughout the country, every one of whom is deeply engaged by his own interests to obtain a thorough acquaintance with his own department of business. If the accounts were published, the attention of each of these individuals would be drawn to reflect upon the manner in which the financial operations of the Government affect his particular business. Government would be kept constantly informed from all quarters regarding the manner in which the taxes affect each of the interests of the country, and a variety of suggestions would be offered by practical men, some of which, at least, would be found worthy of adoption. An essential change would also take place in the feeling with which retrenchments are regarded. The main reason why Indian retrenchment has hitherto been so unpopular is, because people feel no security that what is taken from the stipendiaries of the state will in any respect diminish the burdens of society. The prevalent idea among all classes is, that whatever is gained by retrenchment goes to increase the English tribute, or at the best is applied to the reduction of the debt, and that the last thing thought of is the limitation of taxation or its positive diminution. Under these circumstances, retrenchment is a hopeless, heartless process. It is only adding so much to swell a channel which is perpetually draining off the resources of the country into a boundless ocean, whence they are never destined to return, instead of economising them, with a view to prevent any diminution of those salutary streams which spread over the surface of the country, fertilise, and cause new riches to appear wherever they reach. It appears to be even an act of merit to retain in the country funds which, but for the public officers intercepting them in the shape of salaries, would, it is believed, be sent out of the country without any return. But when, by the publication of the accounts, the Indian public are obliged to yield to the conviction that every saving will go to diminish the burdens of the people, or at least will help to enable the Government to place a limit to further taxation, whereby security will be given to every kind of property, and an impulse to every kind of production, retrenchment will be regarded in a very different light. Saving in the expenses of Government will then become as popular as it is now unpopular, and Government will be relieved from the trouble of looking out for reductions which will be pressed upon it from every quarter. In this manner Government will by degrees derive a strength greater than that of the army, the strength of an attached and confiding people. The army must by no means be overlooked. On the contrary, it ought to be maintained in a high state of efficiency, and every regard should be paid to its just claims; but the army alone will not keep India. We must govern only for the benefit of the people, and make them sensible that we do so, if we wish to keep India. Education is also as necessary to enable the natives to understand our financial system, as to enable them to appreciate every other benefit which they derive from our Government. They ought to be taught the difference between the Indian system of taxation which had always been pursued before, and the English system which will now be adopted. They should be shown that under the scheme which makes the capability of paying the basis of taxation, no kind of property can be secure beyond the limited period of the assessment. No accumulation of productive capital can take place when the resources of the country are perpetually drained from it as fast as they appear, instead of being allowed to accumulate in reservoirs, whence they may be drawn

Sir *C. E. Trevelyan*, K. C. B.

7 July 1853.

by innumerable channels to fertilise and replenish the earth. On the other hand, they should be informed that the English system of taxation is in strict accordance with the true object and meaning of Government, calling upon the people, as it does, to make only that exact degree of sacrifice which is necessary for their benefit; that they may make themselves acquainted with the extent of the unavoidable expenses of Government by means of the published accounts and the explanations which are appended to them, and, that whatever may be produced beyond this, will accrue to the producers, and not to the Government. In this, as in everything else, it is education which must reconcile the natives to our Government. The greatest benefits may be lost upon them, if they are not taught to understand and use them. It is education which must give their ideas an English direction, and teach them to look to better their condition by the improvement, and not by the destruction of our Government and institutions." It may be said, probably, that all which I have stated has reference merely to the regulation of the finances, and that the real point is the existence of a surplus; the improvement of India depending upon the existence of a surplus revenue more than upon any other single circumstance. I conceive that if the finances of India are properly administered, there will certainly be a considerable surplus at an early period, and the grounds of my opinion are these: First of all, I rely upon the searching and effective annual revision which will be given to the whole of the expenditure, which is an entirely new element in Indian finance, the result of which has yet to be tried. I am confident, from the tenor of the whole of my Indian experience, that the effect will be very considerable. Secondly, I rely upon that financial process which has been attended with such admirable effects in this country, namely, relieving the springs of industry, and adjusting taxation so as to interfere as little as possible with the application and the productiveness of capital. So far as that system has been attempted in India, it has been attended with equally satisfactory effects. Not many years since the whole of British India was intersected by subordinate custom-houses, like squares in a chess-board, kept by ill paid officers, and the general trade had to run the gauntlet of all those lines of custom-houses, paying heavily in the shape of exactions at all of them. This system has been entirely swept away, and so has the system of town duties, which scared away the general trade from the towns, besides subjecting the inhabitants to great annoyance. Instead of an omnipresent custom-house, we now have no custom-house except on the sea and inland frontiers, and instead of a long list of articles, amounting to about 150, liable to duty, the articles liable to duty on the inland frontier have been limited to salt sugar, and cotton. The effect has been, that the exports and imports of the valley of the Ganges have doubled within the last 20 years. I do not mean that it is entirely owing to that cause, but I conceive that it is mainly owing to the trade of the country having been relieved from the incubus which the former system imposed. In Bengal the salt duties have been lowered. The salt revenue has recovered, and exceeded its former amount. In Bombay, where not only the transit and town duties, but the very objectionable and vexatious duty called moturpha, have been abolished, the export and import and excise duties have shown great elasticity; therefore, one main means which I rely on for increasing the revenue, is to carry out this beneficial system, and to relieve the industry and trade of India from injurious exactions. I will only mention two instances at present. One is the moturpha, which still prevails in the Madras Presidency, after having been abolished in all the other Presidencies, and which is a most objectionable tax, an income tax without any fixed rate, levied at the discretion of the subordinate officers collecting it, who probably levy, in the shape of exactions, as much more as they receive on account of the Government. The other instance I will mention is the abstraction from the ryotwar system, as left by Sir Thomas Munro, of the very objectionable principle which has since been imported into it, of levying a tax upon the improvement of land. That tax on improvement in the Madras Presidency operates far more effectively in discouraging the application of capital to land than the old tithe system did in England. Nothing which has been said of the evil effects of the insecurity of our land tenures in Australia is to be compared with the injurious influence of this noxious principle in India. The only thing with which it can be compared is the state of the land revenue previously to the adoption of the present excellent land revenue system in the Upper Provinces, which state I have described in the same paper on the British

British Indian System of Taxation to which I have before referred. When the moturpha has been abolished, and the ryotwar system has been purged from this objectionable foreign principle, the collection of the land revenue will be very much facilitated. I regard that as a point which has not been nearly sufficiently attended to. I was in hopes that I should have had the means of submitting to the Committee a comparative statement of the expense of collecting the land revenue in Bengal, where the land revenue has been fixed for a long series of years past; in the Western Provinces of India, where it has been fixed for the last 12 or 15 years; and in the Presidencies of Madras and Bombay, where it still has to be fixed. But it appears that the expense of collecting the land revenue is not separated, but is mixed up with the expense of collecting the stamp duties and the sayer and abkarry revenues. It is stated in the paper on British Indian Taxation, written in 1833, that at that time the expense of collecting the land revenue in Bengal was very much less than the expense of collecting the land revenue in the Upper Provinces, according to the system which still prevails at Madras and Bombay; and there can be no doubt whatever, that if the land revenue were fixed in the Madras and Bombay Presidencies, not only would it lead to a great increase of cultivation, and be attended with a great increase of revenue, but the expense of collecting that increased revenue would be much less than that of collecting the present smaller amount of revenue. Although coming under the general head of collection, the two things are entirely distinct. One is the mere mechanical collection of a fixed sum due by certain individuals, which is done in this country by a subordinate class of officers, and which might be done in India, when the revenue is fixed, by a class not much more highly paid; but the other function of the collector, namely, that annual assessment, that annual collectorial legislation, by which he fixes from the recesses of his own breast what each individual shall pay, and which determines to that individual whether he shall be in easy circumstances during the year, or whether he shall be utterly ruined,—and all the subordinate establishments for mapping, and measuring, and reporting upon crops and soils, and all the details of a revenue assessment; all that is a very expensive machinery, and I am confident that if the land revenue were fixed in the Madras and Bombay Presidencies, and the establishments were thoroughly revised, on the principle of reducing them to the point really required for the collection of the revenue according to this improved system, a very great reduction of the expenditure might take place. I believe also, that even in the Upper Provinces and Bengal this reduction has not been carried nearly so far as it might have been. We entered upon a partial system of land revenue assessment in Bengal some years ago for assessing the Muafee tenures which had been resumed. A considerable establishment was then set up; and taking that and other circumstances into consideration, I believe that even in Bengal the establishment for collecting the land revenue might be much diminished. This is a branch of our administration in which the employment of the natives might be greatly extended. The Hindoos have a remarkable genius for revenue arrangements. They were always employed by the Mahomedans to manage their revenue. The great revenue settlement of India which preceded Mr. Robert Bird's assessment, was made by Raja Todur Mul, the minister of Ackbar, and those two assessments will stand out in all future Indian history as two great epochs of Indian improvement. Formerly in the Soubah of Bengal, and to this day in Hydrabad, in Lucknow, and in all the native states, the Hindoos have been employed in managing the revenue, and they have a remarkable aptitude for it, as the Mahomedans have for judicial employment; when they are trusted they are found to be quite faithful and honourable in their transactions with the Government. I have known several able and superior Hindoos in the situation of Tehsildars or native assistant collectors, who were worthy of being employed in the discharge of much higher functions than those on which they were actually employed. I principally, however, rely on the result of our general measures for the improvement of India. I rely upon increased value being given to property, and increased facility to all transactions connected with land and commerce, by the improvement of our judicial system, making justice more cheap, and speedy, and economical than it is. I rely upon beneficial public works being carried out. I rely upon a system of irrigation being carried out through the construction of more canals, tanks, and embankments, which at once convert even an arid desert within my personal experience into a flourishing and productive district.

Sir *C. E. Trevelyan*, K. C. B.

7 July 1853.

The elements of sun and water convert even a barren waste in that climate into a garden. Those works are of the most productive kind; and it will be found, on reading the history of India, that those native princes who were most remarkable for their superiority in other respects, always paid great attention to improving the means of irrigation. I rely upon a greatly increased number of roads being made, by which the subdivision of labour will be carried out to the fullest practicable extent, so that every part of the country may be employed in growing that particular kind of produce, or manufacturing those particular articles, for which it has peculiar advantages, and exchanging them with its neighbours, and by means of which the manufactures of England, and other articles of import, will be distributed in increased quantities to every part of the country, and an increased and increasing export of the commodities of India will be sent in exchange. Above all, I rely upon the progressive construction of railroads, by which every description of industry will be promoted, and the whole machinery of society will be stimulated. It is possible to estimate the effect of a single improvement, but it is beyond our power to estimate the effect of that which will give increased intensity to every other improvement whatever, both physical and moral. I rely upon the progressive education of the natives, by which they will be fitted to co-operate with us in every purpose of improvement, both administrative and social, and by which their attachment to our Government will be increased. I rely upon the field of employment for the natives being opened to them in proportion as they qualify themselves for superior employment; and I rely also upon the effect of all these measures of improvement in enabling us gradually and safely to reduce our army. The great expenditure of India has always been the military expenditure. I do not of course presume to give an opinion as to the amount of military force which is necessary at any particular time to meet the exigencies of a particular state of circumstances, but those circumstances for which a military force has to be maintained are, to a considerable extent, in our power; and there are some general considerations affecting this subject, which are of importance. After the Nepaul, the Mahratta, and the Pindaree wars, by which our supremacy in India was established, there was a period of peace and financial prosperity. That was during the latter part of Lord Hastings' administration and the commencement of Lord Amherst's administration; the consequence of which was even an inconvenient accumulation of balances in our Treasury. Then came the first Burmese war, which exhausted our balances and threw us into deficit. Then Lord William Bentinck went out as Governor-general of India, and by his courageous and effective economy, he again restored prosperity to the finances of India; and during the latter part of his and the early part of Lord Auckland's administration we had an increasing surplus. Then came that most unhappy Affghan war, which threw us again into deficit for a series of years, and retarded the progress of improvement in India to an unknown extent. I mention these circumstances to show that whatever we may do in carrying out financial economy in other departments, the vital point is the military expenditure, and that should always be the final object of all our efforts. Another important consideration bearing upon this part of the subject is, that till quite of late years, we not only had to maintain the peace of the whole of India, including all the native states, but we had to counterbalance very considerable and effective armies, maintained by some of those native states. One of them was at Gwalior. The main business of the Agra and Cawnpore force was to keep the Gwalior army, which was full of combustible materials, in check. Another still more formidable army was the Sikh army, which at last broke its bounds, and made a violent irruption into our territory. The main object of the Meerut and Kurnaol force was to keep in check the Sikh army. Now those two armies no longer exist. The Gwalior territories and the Punjaub have been disarmed; no organised elements of resistance whatever exist in those countries, nor, with very limited exceptions, in any other part of India. Speaking generally, we are now the sole military power in India; and if we refrain from offending the religious prejudices of our subjects, and govern them even tolerably well, we have no insurrections to fear. The people of India are a very docile and easily governed people, and if they once become thoroughly persuaded that we have their interest entirely at heart, and that it is our desire to govern India for the benefit of India, and with the co-operation of the natives of India, such a change will take place in the state of native feeling that it will become practicable very much to reduce our military force. Another subordinate

subordinate consideration is, that railways will act in a very effective manner in increasing the power of the military force, by making any force which may be maintained, more available for general service. I conclude by again guarding myself against giving what is commonly called a military opinion. I by no means profess to say what military force is necessary under any particular state of circumstances. All I propose is, that we should so act in the administration of the government of India, that a greatly diminished military force may be necessary. As a familiar instance, I will mention, that I am quite sure that if we abolished the Moturpha and removed from the Munro Ryotwar system the noxious tax upon improvements which has been introduced into it of late years, it would give us more strength than a dozen regiments. The only remaining point is, that having to be examined upon the finance of India, I have considered it my duty to go into the two latest accounts of the Indian and Home revenue and expenditure which have been laid before Parliament in obedience to the Act the 3d and 4th William the Fourth, chapter 85, section 116, with the ablest official assistance I have been able to obtain, and the result is shown in a paper which, with the permission of the Committee, I will read. "The accounts presented to Parliament under the provisions of the Act 3d and 4th William the Fourth, chapter 85, section 116, are, first, a return containing a series of 12 accounts respecting the annual revenues and charges, and the cash transactions and debts of the several Presidencies; and, secondly, a return containing the accounts of the Home Treasury, and other statements relating to salaries and pensions. The accounts of the annual revenues and charges of the several Presidencies are neither accounts of gross nor of net receipts and payments. From the receipt side of the account, the charges of collecting the revenues, and the allowances and assignments payable under treaties, are abated; while from the payments are deducted the receipts for unclaimed deposits, compensations, indemnities, and contributions for military protection. Thus, at page 4, the revenues and receipts for Bengal in 1848-49, amounting to 10,11,54,209* rupees, are reduced to a net sum of 7,89,15,235 rupees; and the charges, amounting to 12,44,84,333† rupees, are reduced to a net total of 10,22,45,359 rupees." In fact, the objectionable practice which I described in the early part of my evidence, the taking of short credits, that is, deducting certain receipts from the expenditure, and only accounting for the difference, still prevails in the Indian accounts; and they even go beyond that, for they adopt the same practice on the other side of the account, and take short debits also; that is, from the receipt side of the account they make deductions of expenditure, thereby reducing the receipts below their real amount. "These deductions in the accounts of the several Presidencies for the year 1848-49, amount to 5,95,38,799 rupees. This mode of stating the accounts is calculated to mislead those who may consult them in Parliament. In the general abstract view of the accounts, at page 21 of the Return, the revenues and receipts of the several Presidencies in 1848-49, are stated at 18,227,350*l.* sterling net, and the charges at 19,700,465*l.* net. From both these totals a sum amounting to nearly 6,000,000*l.* sterling has been deducted. This account, No. 10, at page 21, is the general statement of the Indian and Home revenues and charges, which professes to give the most comprehensive view of Indian finance; yet a sum nearly equal to one-fourth of the whole revenue is thus excluded from it. In the accounts of the Presidencies, the sums deducted are stated on the face of the accounts; but this practice has not been adopted in all cases. In the statement No. 9, page 20, containing the charges defrayed in England, the following item occurs: 'Charges general, being for the several home establishments,

* "9,95,09,343" D.
"16,41,823" C.
"3,043" D.
"10,11,54,209"

† "8,29,82,278" C.
"2,09,03,037" C.
"24,98,519" D.
"1,80,98,632" D.
"1,867" C.
"12,44,84,333"

In order to arrive at these gross amounts of revenue and expenditure, the items have had to be picked out of both sides of the account, and to be put together; they are marked D or C accordingly as they have been taken from the debtor or creditor side of the account.

Sir *C. E. Trevelyan*, K. C. B.

7 July 1853.

establishments, and for civil, military, and maritime pensions, recruiting charges, and miscellaneous, deducting charges of establishments put upon outward invoices, and interest realised on investment of cash balances for the year 1848–9, 617,720*l.*' In this case the amount of the deduction is not stated; therefore the actual expenditure for the services described cannot be ascertained from the account. Moreover, it does not appear that the receipts suppressed bear any analogy to the items of expenditure from which they have been deducted." The "interest realised on investment of cash balances," for instance, has no necessary connexion with home establishments. "This practice of introducing net sums into these accounts, instead of recording the whole facts, is carried still further. The Act 3d and 4th William the Fourth, chapter 85, requires that a statement shall be laid before Parliament, showing the effects and credits of the East India Company at each Presidency or settlement, and in England or elsewhere. Such a statement appears in the Home Accounts, No. 3, page 6. The seventh item is thus stated: 'Due to the Government, 26,227*l.*' This item is the difference between two very large claims which have no connexion with each other. The claim on the Company for advances made by the Secretary at War and Paymaster-general for recruiting, pay, clothing, and other charges for Queen's troops in the service of the Company, and for pensions, supplies of stores, &c. paid on their account, is for a continuous service, which has no reference to the China expedition; and the acknowledged liability of the Company for those advances, which is at present probably not less than 800,000*l.*, should have appeared among their debts, while any credit which they may lay claim to on account of advances for the China expedition, not yet sanctioned or voted by Parliament, should have appeared among their assets." In other words, those two large items of the claim upon the Queen's Government for the balance alleged by the Company to be due to them for the expenses of the China expedition, and the claim of the Queen's Government upon the Company for the large arrears due for the ordinary annual advances made at home for recruiting, pay, clothing and other charges of the Queen's troops in the service of the Company, are totally excluded from the account, and the only item which appears is the difference alleged to exist between the two, to the amount of 26,000*l.* "It appears to be worthy of consideration whether the general abstract account, No. 10, at page 21 of the Territorial Accounts, might not be prepared in stricter conformity with the provisions of the 116th section of the Act 3 & 4 Will. 4, chapter 85. That clause requires that an 'account of all the Company's annual receipts and disbursements at home and abroad, distinguishing the same under the respective heads thereof,' shall be prepared. In addition to the account No. 10 being one of net sums, the respective heads of revenue and expenditure are not stated; so that among all these accounts there is no one statement which gives the 'complete and accurate view' of the whole revenue and expenditure of the Company at home and abroad contemplated by the Act. There is another point which calls for remark in these accounts; the classification of the expenditure appears open to improvement. In the first place, some of the heads appear too general to afford clear information as to the nature of the expenditure." The items I refer to are in pages 5 and 17 of the account: "Charges of civil and political establishments, including contingent charges in Bengal, 92,94,705 rupees." "Charges in the territory ceded by the Burmese, 11,81,875 rupees." "Buildings, roads, and other public works, exclusive of repairs, 5,35,688 rupees." "Charges of the Province of Scinde; civil, military, revenue, judicial and police charges, including allowances to ex-Ameers and others, and charges on account of construction of buildings and other public works in Scinde, 48,30,504 rupees;" and "Charges of the Sattara State; civil, judicial and revenue charges, including political stipends and allowances, payable out of the revenues, 28,09,348 rupees." "In other cases, the information is too much scattered; for instance, the military expenditure, besides appearing in the accounts of each Presidency, is scattered over various items of the home accounts, and the total charge for that service is nowhere shown. The cash balances in the several treasuries in India, on the 1st of May 1852, are stated at 13,84,06,003 rupees, and in the home treasury, at the same date, at 2,365,848*l.* 18*s.* sterling; together, about fifteen millions sterling," exclusive of upwards of one million sterling invested in Government stock. With a gross revenue which at the outside is thirty millions a year, the Company have cash balances of fifteen millions; while with a revenue of upwards of fifty millions a year, the cash balances

balances of the Queen's Government amount only to seven millions. Now the necessity for having a large cash balance is much greater in this country than it is in India, because the debt is much greater. The annual interest of the debt in England amounts to between twenty-six and twenty-seven millions sterling, which has to be paid at two annual periods, whereas the interest of the Indian debt, both at home and abroad, is only 3,000,000 *l.*; and the great bulk of the expenditure of the Company flows out at regular intervals, principally monthly. I desire to guard myself, in all I have said as to the accounts of the Company, against being supposed to impute all these imperfections to neglect. The subject of public accounts is one which is only partially studied and understood, and, even in this country, we have made our principal reforms in the public accounts of late years; so that it could hardly be expected that the accounts of the Company should come up to the improved and advanced point to which our English accounts have been brought under the constant supervision of Parliament, and the continual remarks and investigations of an intelligent community like that of Great Britain. If it should be determined to adopt the system of Indian finance which I have recommended, so that the annual account of the actual expenditure in India should be divided under votes and subordinate heads, with the addition of the annual expenditure for the corresponding period at home, for stores and pensions and home establishments, and interest of home debt, and the actual revenue of the same year, it will give a comprehensive and perfectly clear and intelligible balance sheet, which may be read either in summary or in detail, and will entirely supersede the necessity of the present scheme of accounts. By way of explanation, I wish only to add, that in proposing that the revenue of Madras and Bombay should be fixed, I do not mean that it should be fixed in perpetuity, but merely that it should be fixed for a sufficient period to establish the security of property, and to promote general confidence.

Sir *C. E. Trevelyan*, K. C. B.

7 July 1853.

[*The following is the Paper, printed consecutively, read by the Witness in the course of his evidence.*]

EAST INDIA ACCOUNTS.

THE accounts presented to Parliament under the provisions of the Act 3 & 4 Will. 4, c. 85, s. 116, are: 1st. A Return containing a series of Twelve Accounts respecting the Annual Revenues and Charges, and the Cash Transactions and Debts of the several Presidencies; and, 2d. A Return containing the Accounts of the Home Treasury, and other Statements relating to Salaries and Pensions.

The accounts of the annual revenues and charges of the several Presidencies are neither accounts of *gross*, nor of *net* receipts and payments. From the receipt side of the account the charges of collecting the revenues, and the allowances and assignments payable under treaties, are abated; while from the payments are deducted the receipts for unclaimed deposits, compensations, indemnities, and contributions for military protection. Thus, at page 4, the revenue and receipts for Bengal in 1848-9, amounting to 10,11,54,209 rupees,* are reduced to a net sum of 7,89,15,235 rupees; and the charges, amounting to 12,44,84,333 rupees,† are reduced to a net total of 10,22,45,359 rupees.

These deductions in the accounts of the several Presidencies for the year 1848-9, amount to 5,95,38,799 rupees.

This mode of stating the accounts is calculated to mislead those who may consult them in Parliament. In the General Abstract View of the Accounts, at page 21 of the Return, the revenues and receipts of the several Presidencies in 1848-9 are stated at 18,227,350 *l.* sterling net, and the charges at 19,700,465 *l.* net. From both these totals a sum amounting to nearly six millions sterling has been deducted. This Account, No. 10, at page 21, is the General Statement of the Indian and Home Revenues and Charges, which professes to give the most comprehensive view of Indian finance, yet a sum nearly equal to one-fourth of the whole revenue is excluded from it.

*	9,95,09,343
	16,41,823
	3,043
	10,11,54,209
†	8,29,82,278
	2,09,03,037
	24,98,519
	1,80,98,632
	1,867
	12,44,84,333

In the accounts of the Presidencies, the sums deducted are stated on the face of the accounts; but this practice has not been adopted in all cases. In the Statement No. 9, page 20, containing the charges defrayed in England, the following item occurs:

"Charges, general, being for the several home establishments, and for civil, military, and maritime pensions, recruiting charges, and miscellaneous, *deducting charges of establishments put upon outward invoices, and interest realized on investment of cash balances,* for the year 1848-9, 617,720 *l.*"

In this case the amount of the deduction is not stated; therefore the actual expenditure for the services described cannot be ascertained from the account. Moreover, it does not appear that the receipts suppressed bear any analogy to the items of expenditure from which they have been deducted.

This practice of introducing net sums into these accounts, instead of recording the whole facts, is carried still further. The Act 3 & 4 Will. 4, c. 85, requires that a statement shall

Sir *C. E. Trevelyan.* K. C. B.

7 July 1853.

be laid before Parliament, showing the effects and credits of the East India Company at each Presidency or settlement, and in England or elsewhere. Such a statement appears in the Home Accounts, No. 3, page 6. The seventh item is thus stated:

"Due to the Government - - - - - - £. 26,227."

This item is the difference between two very large claims which have no connexion with each other. The claim on the Company for advances made by the Secretary-at-War and Paymaster-general for recruiting, pay, clothing, and other charges for Queen's troops in the service of the Company, and for pensions, supplies of stores, &c. paid on their account, is for a continuous service, which has no reference to the China expedition, and the acknowledged liability of the Company for those advances, which is at present probably not less than 800,000 *l.*, should have appeared among their debts, while any credit which they may lay claim to on account of advances for the China expedition, not yet sanctioned or voted by Parliament, should have appeared among their assets.

It appears to be worthy of consideration whether the General Abstract Account, No. 10, at page 21 of the Territorial Accounts, might not be prepared in stricter conformity with the provisions of the 116th section of the Act 3 & 4 Will. 4, c. 85. That clause requires that an "Account of *all* the Company's Annual Receipts and Disbursements at Home and Abroad, distinguishing the same under the respective heads thereof," shall be prepared. In addition to the Account No. 10 being one of *net* sums, the respective heads of Revenue and Expenditure are not stated; so that among all these accounts there is no one statement which gives the "complete and accurate view" of the whole revenue and expenditure of the Company at home and abroad contemplated by the Act.

There is another point which calls for remark in these accounts: the classification of the expenditure appears open to improvement. In the first place, some of the heads appear too general* to afford clear information as to the nature of the expenditure; in other cases the information is too much scattered; for instance, the military expenditure, besides appearing in the accounts of each Presidency, is scattered over various items of the Home Accounts, and the total charge for that service is nowhere shown.

* *See* the items marked (A), at pages 5 and 27.

The cash balances in the several treasuries in India on the 1st May 1852, are stated at 13,84,06,003 rupees, and in the Home Treasury, at the same date, at 2,365,848 *l.* 18 *s.* sterling; together, about 15 millions sterling.

p. 22. Territorial.
p. 2. Home.

Lunæ, 11° die Julii, 1853.

MEMBERS PRESENT.

Mr. Baring.	Sir T. H. Maddock.
Mr. Hume.	Mr. Spooner.
Mr. Hardinge.	Mr. Ellice.
Sir Charles Wood.	Mr. Elliot.
Sir J. W. Hogg.	Mr. Lowe.
Mr. Newdegate.	

THOMAS BARING, Esq., IN THE CHAIR.

Thomas Love Peacock, Esq., called in; and Examined.

T. L. Peacock, Esq.

11 July 1853.

8067. *Chairman.*] WHAT situation do you hold at the India House?—I am Examiner of India Correspondence.

8068. That makes you conversant with the state of the public works in India?—Yes; almost all the correspondence concerning them passes through my office.

8069. The Committee have determined to inquire into works and local improvements executed, in progress, and now under consideration, in India. It will be desirable to know what progress has been made with respect to great works since the year 1834?—I should begin by observing that much more attention has been paid to public works during the latter part of that period than in the earlier portion.

8070. Will you state first, with regard to Bengal, what has been done?—The principal works in Bengal are these: there are canals of two kinds, for navigation and for irrigation, sometimes both objects being combined; the first class includes the Calcutta canals, which are between six and seven miles in length, which form an easy navigable communication round the greater part of Calcutta. They were commenced in 1830-31, and completed in 1836-37; they cost

cost 164,500 *l.*; the annual charge for maintenance averages 3,100 *l.*, and the tolls 6,600 *l.* By a letter just received, it is proposed to make a new communication between the Calcutta canals and the Sunderbunds. Several canals of magnitude have been under consideration, and either postponed in contemplation of a better plan, or of the probability of their supersession by railways. The Rajmahl Canal is an example. It was proposed to make the canal from Calcutta to Rajmahl, which is 200 miles. That plan, after being modified and considered and re-considered, the Court of Directors rejected on account of the expense and the difficulty of the work, and also in anticipation that railways would supersede canals, and that it would be better to wait to see if the locomotive principle, as it is called, would not take their place. It was in a despatch dated December 1844, where the first mention of Indian railways was made either by the Court or by the Government. The principal works of irrigation have been in the North-western Provinces. The Western Jumna Canals were commenced in 1817. Up to the 1st of May 1847, the expenditure on the original works alone amounted to 12,04,749 rupees, whilst the annual expenditure on establishment was about 70,000 rupees, and on current repairs upwards of 50,000 rupees, the annual direct income being about 3,00,000 rupees. The Eastern Jumna Canal was commenced in 1822. Up to May 1st, 1847, the expenditure on the original works had amounted to 8,14,492 rupees; the annual expenditure on establishment was 34,000 rupees, and on current repairs about 35,000 rupees, the annual direct income being about 1,20,000 rupees. In the Dehra Dhoon, in Rohilcund, and on the Nujjufgurh Jheel, near Delhi, works for draining and irrigation have long been maintained by the Government; many of those are old works. The Doab Canal is for the double purpose of irrigation and navigation. It has been for some time available for the first, but is yet only partially so for the second of these purposes. The most compendious notice of this canal is in the report of the Madras Commissioners, where they give an account of what it has cost, rather with a view of showing the superior value of such works in Madras; still it is very compendious and very correct. The Ganges Canal is a work of great extent and importance; it was sanctioned in 1847 at an estimate of 1,000,000 *l.* An additional half-million was subsequently added to the estimate, more on account of changes in the design than of errors of original calculation. Its principal purpose, and at first, sole purpose, was irrigation; navigation has been subsequently included. Lord Ellenborough's desire was to make it available for navigation, if possible; but it was said that the inclination which was required was greater than was consistent with holding up a head of water for navigation.

8071. Sir *T. H. Maddock.*] Was that objection overruled by the present Government of India?—Lord Ellenborough overruled it to a certain extent. Its course is from Kunkul, near Hurdwar, along a high table land of the North-western Provinces to Cawnpore, 540 miles, with branches of 270 miles; in all, 810 miles. It will fertilise a vast extent of country. The cost, returns, advantages, objections, and changes of plan are briefly summed up and considered in the Court's despatches of 7th July 1847 and 2d June 1852.

8072. To prevent misapprehension, will you state what you understand to be the meaning of high table land, looking to the levels of the country?—Yes; I conceive that high table land is land on which, if water rose, it would divide and go both ways.

8073. Without meaning to express that it has any very great elevation?—I do not mean that it has a great elevation; I mean level land that would cause the parting of the waters. The works of irrigation planned and executed by Colonel Dixon and his predecessor, Colonel Hall, in Ajmere, as detailed in his admirable report on Mhairwarra, present in their result one of the most striking examples which can possibly be found of the fertilising of an impoverished country, and the reclaiming of a predatory people to peaceful agricultural pursuits. The Court of Directors considered these measures so valuable, that they desired that an historical report of them should be prepared by Major Dixon, and that it should be printed and circulated among all public officers who might have the opportunity of rendering similar services in other quarters. This has been done. The publication is most interesting in its details, and most valuable as an instance of intelligent administration systematically directed to beneficial purposes. I will now speak of the Punjaub. On the acquisition of the Punjaub, the British

T. L. Peacock, Esq.

11 July 1853.

Government turned its immediate attention to the maintenance and extension of works of irrigation and public roads there. The Governor-General requested sanction to an annual expenditure of 50,000 *l.* for these and similar purposes. This sanction was gladly given by the Court, and a further sanction was given to an expenditure of 500,000 *l.* for works of irrigation and navigation in the Baree Doab. In the Presidency of Madras some great works of irrigation have been sanctioned. Of these the most remarkable are the Godavery annicut, and the proposed Kistna annicut. The project of constructing an annicut across the Godavery river was, on several occasions, under the consideration of the Madras Government; but the engineering difficulties which attended it were so great as to make them hesitate in giving it their sanction. The plan now adopted was prepared by Colonel Cotton in 1844, and received the Court's sanction in 1846, and the work was commenced in 1847. The work is carried partly over islands, in an oblique line of great length, two miles of water besides islands, which breaks the force of the fall. Its success justified the determination to construct a similar work on the Kistna, a river of great depth and velocity, and presenting greater engineering difficulties. When the plans of the proposed Kistna annicut reached home, they were taken into immediate consideration. They embraced some principles not common in the construction of weirs. The annicut was to be built, not as usual, in an oblique line, but at right angles with the stream, not in the broadest and shallowest, but in the narrowest and deepest part of the channel, and consequently not in the gentlest, but in the most powerful flow of the river. On the other hand, the position selected offered paramount advantages over every other that could be selected. Several eminent engineers, including experienced Indian officers, were consulted on the part of the Court. On the result of the opinions thus collected, the required sanction was given, and no time was lost by this necessary inquiry, because the Government, intending to transfer the Godavery engineers and workmen to the Kistna, only required the sanction in time to prevent the breaking up of the establishment. The sanction was given on the 8th January 1851, but the works have been only recently begun, from the want of engineer officers; they are now in progress, officers having been withdrawn from the Godavery works for the purpose. The Godavery annicut, and the works connected with it, have cost, up to the present time, about 130,000 *l.*: it is anticipated that 110,000 *l.* more will be required, making 240,000 *l.* for the whole system of works, including a most important line of navigation, and 15,000 *l.* of expenditure on roads. The receipt from increased revenue has exceeded the expenditure.

8074. Do you mean that the annual receipt has exceeded the whole of the expenditure?—What the Madras Commissioners state is this: "In 1847 the work at the annicut commenced, and the revenue instantaneously felt the benefit of it. In that first year the collections were larger than in any one of the preceding 11 years, and each of the succeeding six years has shown an advance above the preceding one, with the exception of the single season 1849–50, in which there was a destructive flood in the Godavery, and even in that year the collections exceeded those of any one of the 11 years before the annicut was begun. Nor is this all; in the very first year of the works, and in every subsequent year, the increase of revenue above the previous average exceeded the sum expended on the works, so that the net revenue, after deducting the amount of that expenditure, has been actually greater in every year, even while the works have been in progress, than the average of the antecedent 11 years; and up to the close of the revenue year 1850–51, with which the statement closes, the aggregate amount of such net gain was no less than 6,89,391 rupees. The total expenditure on the works had been 12,65,361 rupees, and the total increase of revenue above the previous average was 19,54,802 rupees, leaving a net surplus gain, as already said, of 6,89,391 rupees."

8075. Are the works now completed?—No, they are not completed; there is still some expenditure going on. The Government intended to complete the Godavery annicut before they began the Kistna, but they have recently sent off some portion of the engineer officers from the Godavery to begin upon the Kistna.

8076. Is the main and heavy portion of the expenditure completed?—Yes. The cost of the Kistna annicut is estimated at 155,000 *l.* The actual cost will materially

materially exceed that amount, I have no doubt; it is the most difficult engineering work I have ever seen laid down upon paper, it being deep and rapid water, and the works being at right angles to the river. Many engineer officers, both in India and in England, were consulted before it was determined to sanction it. If successfully executed, it will yield an abundant return of revenue. The Coleroon annicuts are works of importance, though of less magnitude, which have materially benefited Tanjore and Trichinopoly, though the Trichinopoly branch, connected with the upper annicut, does not appear to have been attended with increase of revenue; low prices, arising from other causes, appear to have counterbalanced its advantages; but the works, in the aggregate, have been profitable, as well as beneficial. Irrigation from tanks is a point of great importance; these are of two kinds; reservoirs of rain water and reservoirs of river water, created by embankments across the valleys of small streams. Some of these are works of magnitude; one has an embankment 45 feet high and four miles in length, waters 23 villages, and returns 4,300 *l.* per annum; another has an embankment 21 feet high, and nine miles long, waters 149 villages, and returns 11,400 *l.* per annum. The present expenditure on irrigation works is about 104,000 *l.* per annum. The Madras Commissioners recommend that it should be raised to 225,000 *l.*

8077. Mr. *Hume.*] In speaking of the Commissioners, do you allude to those who have drawn up the report just presented to The House?—Yes.

8078. Sir *T. H. Maddock.*] Are any of those tanks modern tanks, or are they all ancient tanks?—I cannot say positively; with respect to those I have mentioned, I believe some of them are old; some new ones have been made, but I cannot classify them without referring to that specific point.

8079. Mr. *Hume.*] Shall you be able to show how many of those tanks are new works, and how many are old works which have been repaired, and also how many of the old works still remain in ruins?—I cannot state that from the materials now before me; I can do it at a future time.

8080. Mr. *Elliot.*] You said that 104,000 *l.* was now expended at Madras; does that include the Kistna works?—I believe so. In Bombay the expenditure on tanks and wells has averaged 6,400 *l.* per annum; there are no great works; the nature of the country does not require nor admit of them.

8081. Sir *T. H. Maddock.*] Have you any other information to communicate to the Committee regarding works of irrigation in the Bombay Presidency, particularly in the province of Candeish?—I will put in an answer to that question. I will now give information to the Committee as to roads and bridges; and first as to those under the Government of India. The length of the great trunk road from Calcutta to Delhi is about 900 miles; it consists of seven divisions; the total length of the road from Calcutta to Peshawur is about 1,420 miles; this road is the great thoroughfare by land between Calcutta and the North-western frontier, and since its completion wheeled carriages have been introduced upon it, by which the Government mails and travellers are conveyed at a much more expeditious rate than has ever before been attained in these provinces, the average speed, including stoppages, being often 10 miles an hour.

8082. Mr. *Hume.*] Are the Committee to understand that the whole of the trunk road is completed?—I think it is finished up to Delhi.

8083. Mr. *Elliot.*] Does that road follow the same track that the old trunk road to Benares and Allahabad followed?—I do not recollect the old line. This work is noticed in the Court's despatch, of 30 January 1850: "The statement submitted to Government with the Military Board's letter, dated 21 August 1846, showed the expenditure to 30 April 1845, as 38,41,489 rupees; the expenditure in the three years succeeding was 10,50,108 rupees, making the total expenditure, to 30 April 1848, 48,91,597 rupees. The estimate for the completion of the works was given, in August 1846, as 43,68,818 rupees, which included 18 lacs for the Soane and Jumna Bridges. In December 1848 it is given as, for the road works, 33,02,507 rupees; for the bridge over the Soane, 6,000,000 rupees; for the bridge over the Jumna, 10,00,000 rupees, making a total of 103,02,507 rupees. The estimate for the completion of the works, after deducting the intermediate expenditure, remains nearly the same in 1848, excluding the Soane and Jumna bridges, as it was in 1845 including them. It therefore appears that there is an increase on the estimate, for road works, of 18 lacs, and a new estimate of 70 lacs for the two bridges in question, making a total addition to the estimate of 88 lacs. We observe, on your proceedings of

T. L. Peacock, Esq.

11 July 1853.

an earlier date, that the Governor-General, in anticipation of railways and in consideration of the great outlay in 1848 on the Ganges Canal and on Aden, had proposed that the construction of all great bridges on this road should be suspended, and that this proposal had been adopted, one exception being made in favour of the Burrakur bridge, inc onsideration of its forward state, and of the great accumulation of materials. The estimate for the maintenance of the road, after completion, was roughly given by the Military Board (21 August 1845) at 350 rupees per mile, or 3,50,000 rupees per annum for the entire distance from Hooghly to Delhi. We attach great importance to the completion of the great trunk road. We desire to see it completed with substantial bridges. Those over the Soane and Jumna should be for the present suspended, but you will carefully consider whether the prospect of a railway through the North-western Provinces is sufficiently near to justify the suspension of any other portion of this great work." There are, on this road, a very great number of well constructed bridges, as will be seen in Lieutenant Beadle's beautiful drawings and plans of the second division of the road, which I have brought to show to the Committee. The construction of the two great bridges has been postponed. The bridge over the Soane was to be three miles long. Its cost was variously estimated from 600,000 *l.* to 1,000,000 *l.* Lord Dalhousie's proposal, that the execution of this and the Jumna bridge should be suspended, was partly on account of the great cost, partly on account of the anticipated progress of the railway, which might render it desirable that the bridges to be there constructed should be suited for railway bridges. It has been said that if the river were three miles wide, the bridge should be five; but the bridge would not materially increase the height of the maximum inundation; there would be a greater velocity through the arches, but according to the description of the flooded river, not a dangerous velocity. Since this despatch of the Court was written, an engineer officer of eminence has stated that he had consulted with Messrs. Fox & Henderson, and they would undertake to build and complete an iron pile bridge over the Soane for about 200,000 *l.* In addition to the expenditure from the General Treasury, special funds are assigned for local public works. The ferry funds yield about 20,000 *l.* per annum in the Lower and North-western Provinces respectively; and in the North-west Provinces there is the one per cent. road fund, a sum to that extent contributed by zemindars on the amount of their assessment; respecting which the Lieutenant Governor of Agra observes, "Whenever the per centage is levied, voluntary engagements have been entered into with the zemindars to that effect, on the condition of their being exempted from the duty of making and repairing the roads themselves." The annual amount of this fund is about 40,000 *l.*

8084. Sir *T. H. Maddock.*] Are you aware to what extent that road is used for commercial purposes as well as for the purposes of Government?—I believe it is used for commercial purposes, and for every description of purpose to which a road is applicable.

8085. Mr. *Hume.*] Is there any toll or charge upon that trunk road for those who use it for commercial purposes?—I think there is no toll; if there is a ferry, of course there will be a toll. In Madras, the Government, some years since, proposed, and the Court approved, the setting apart of 40,000 *l.* per annum for expenditure on trunk roads; out of the amount thus assigned, some large bridges have been constructed, especially those over the Cauvery and Coleroon. The defects of plan and execution in the Madras district roads were noticed in the Court's despatch of 30th January 1850; it is there said, "The roads in some instances, from want of previous survey and other causes, have not been well planned with respect to the line, so that a road on a new line becomes desirable and even necessary for permanent traffic; they have been carried below the level of tanks when they might have been carried above it, and embankments have been broken and bridges carried away by inundations, which, on the higher line, would have been comparatively innocuous; they have been constructed without due provision for their permanent maintenance, so that either the entire road has gone to decay, or one portion of it has become unserviceable, while another portion was in progress of construction. In many parts of the Presidency it is impossible, from the want of local materials, to construct metalled roads, except at an altogether disproportionate cost." Subsequently allusion is made to the great cost and difficulty of constructing

structing a system of trunk and branch roads on a permanent and generally useful principle. The Madras Commissioners, in their Report just received, enter fully on this question. They say, in their recapitulation, "We sketched a system of main lines of communication for the whole Presidency, to consist, 1st, of lines running inland from the coast; 2d, of lines running along both coasts; and, 3d, of roads connecting principal places in the interior. Of these three descriptions we computed that 7,700 miles would be required of what are called first-class roads, besides the subsidiary lines, the mention of which we reserved for the following section. We concluded that part of the section with a discussion upon the degree of perfection which should be aimed at in our roads; contending against the opinion brought forward by the late superintendent of roads, and adopted by the Government, 'that really good roads are not wanted in this country.'" That was an opinion generally entertained in Madras not much more than 20 years ago. "We argued against that opinion, and stated both facts and calculations to show it to be erroneous, and which we think fully bear out the conclusion at which we arrived, that, far from its being true that the common tracks, slightly improved, will suffice for this country, a very moderate amount of traffic is sufficient to pay for making a first-class road and for keeping it in perfect repair, and that it is truly wise and economical to make and maintain such roads."

8086. What you are now reading is an extract from a Report just presented to the House of Commons?—Yes.

8087. Are there any maps which came home with that Report to show the localities to which it more immediately refers?—No; nothing came but five copies of the printed Report. It is probable that some will come, but none have been received. The Commissioners divide the roads into three classes, "The first composed of the main commercial and military lines of the country; the second of roads to connect towns and places of second-rate importance; and the third, of the village or cross roads, to connect the villages with towns, or with roads of the superior classes." They calculate "that the first class ought to comprise 7,700 miles; the second 20,000 miles, and the third, 150,000 miles. The two former," they propose, "to be constructed by the Government, the last by the people of the respective localities." They estimate the completion of the first and second class at 7,750,000 *l.* sterling, and propose that 20 lacs of rupees a year should be steadily devoted to this purpose. They estimate the ultimate annual charge at 80 lacs of rupees, but are of opinion that tolls will repay a large portion of this outlay. This proposal will of course receive full consideration, but it will be evident from the statements of the Commissioners themselves that the Government cannot, unassisted, undertake this expenditure, and to raise, as proposed, a large portion of the money by loan could not have been, till within a few years, effected at a moderate rate of interest. It will be observed that the Madras Commissioners speak of the parsimony of the Government, but their remarks must be taken to be in a great measure retrospective, for they admit that the British Government found no roads, and for a long time made none, thinking they could not be durable nor materially useful; but that of late years much has been done in these works where formerly the attempt to make them had been all but abandoned in despair. In one part of their Report they say when roads were first begun to be made in the Madras territory, the first rains turned them into ravines down which the water rushed in torrents, and the only use of those watery ravines was to mark out the best line of country to follow, and the people made their way by courses as nearly parallel to them as they could. With respect to roads in the Presidency of Bombay, the great road from Bombay to Agra, on which 35,000 *l.* had been expended, is noticed in the Court's despatch of 30th January 1850; and sanction is given to an annual expenditure of 2,870 *l.* for its repair and maintenance. "This road was laid out with great engineering skill, and the pass down the Vindhya range, by which the valley of the Nerbudda is gained, was an arduous and costly undertaking." Generally, however, the management of roads under this Presidency, as noticed in the above-cited despatch, has been very unsatisfactory, and the report of the Bombay Commissioners is anxiously looked for, in the hope that a comprehensive system of trunk and branch roads and an efficient management of the department may be suggested. An important work was proposed and sanctioned in 1850 and 1851, of a mole two miles in length,

T. L. Peacock, Esq.

11 July 1853.

from Kurachee to Kumara Point, and of a road, also two miles in length, from the camp to the mole. The correspondence on this subject is given in the Appendix to the Sessions Paper, No. 622, of 1851. The estimated cost is 27,500 *l.* In the important works of recent years must be included the great trigonometrical survey of India, and the land revenue survey of the North-western Provinces. From a report on the trigonometrical survey, I will read one passage, if the Committee will permit me: "In reviewing the whole progress of the trigonometrical survey of India, from its commencement by Colonel Lambton, to the year 1848, it will be seen that the grand total of area triangulated amounts to 477,044 square miles, and the grand total of cost to 34,12,787 rupees, showing an average cost of seven rupees, two annas, and five pice per square mile, or about 13 *s.* 1 *d.*, which cannot but be considered remarkably moderate, especially when the nature of the country and climate, as well as the absence of all the usual resources to be found in Europe, are taken into account. The hardships and exposure of surveyors working in the field for the greater part of the year, in such a climate as India, and living under canvass, whilst all other servants of the Government seek the protection of cool houses, are either little known or little appreciated. We have on several occasions kept the field throughout the year; the duties of the trigonometrical survey likewise are often unremitting day and night, because the best observations are obtained during the nocturnal hours, when the dust raised by hot winds subsides, and the atmosphere becomes clear and calm. The fatigue and exposure are trying to the most hardy constitutions, and this history will show how few officers have been able to withstand their effects. The loss of trained officers entails a considerable increase of expense, for their places cannot be efficiently taken by newly appointed officers until they have been thoroughly trained, while the cost of training is always an unproductive item in the account." "With regard to the duration of the survey, it has been already remarked by the late Colonel Blacker, that the question depends on the strength of the establishment employed, which statement is true within certain limits defined by the power of supervision and training; the chief point is the rate per square mile, which I have shown to be on an average 15 *s.* 4 *d.* The survey has been about 48 years in operation, chiefly on a small scale; now, as the area of India exceeds Great Britain and Ireland some 12 times, we have, comparatively speaking, been only four years at work. Since the commencement the object in view has perpetually extended. Successive wars have added continual accessions of territory to be surveyed; the late wars alone have given new kingdoms with no less additional surface than 169,827 square miles, as will be apparent from the following statement: Scinde, 60,240 square miles; Jalandar Doab, and Kohistan, 16,400 square miles; Protected Sikh and Hill States, 15,187 square miles; the Punjaub Proper, 73,000: making a total of 169,827 square miles. The limits of our empire, however, appear to have been at length reached. The total area of British India as it now stands, including Scinde, Punjaub, Jalandar Doab, and Tenasserim, has been carefully estimated at 800,758 square miles, and the native states at 508,442 square miles, making a grand total of 1,309,200 square miles, as the area of survey under my charge. A complete delineation of this vast superficial extent, amounting to one million and a third of square miles confined within an external boundary of 11,260 miles in length, including every variety of configuration and climate, is an undertaking of unprecedented magnitude, demanding considerable time to accomplish with any pretensions to mathematical accuracy. The exertions hitherto made have been unremitting, and it is but justice to say that the progress has been, generally speaking, as honourable to the officers employed as the results have been useful to the country."

8088. Sir *T. H. Maddock.*] Can you inform the Committee whether the trigonometrical survey has extended its operations to the north-western limit of the British territory?—I cannot state that. This survey is not in my department.

8089. Mr. *Hume.*] Does that expense include all the establishment employed in the survey?—Yes, it includes the entire expense of the survey. The last land revenue settlement of the North-western Provinces, which came to a close about 1842, was founded upon a scientific survey of the whole country. This cost the Government 23,56,555 rupees, and provided an accurate map of every village in the whole tract of more than 70,000 square miles. It was the foundation

tion of a complete system of registration of the rights in land. The maintenance of that registration requires constant reference to the survey maps, and an acquaintance with both the English and native modes of survey.

8090. Will you prepare a statement to show to what extent the same system which you have now stated to be in existence in the North-western Provinces has been carried in other parts of India?—I will. I now come to the head of "Superintendence." In all the proceedings relating to public works the deficiency of engineer officers is prominently brought forward. The Company's engineer officers are perhaps as efficient a body of men as any in the world, and their number has been increased, but the demand for their services has outstripped the increase of their numbers. The Roorkee College in the North-western Provinces was instituted for the training of civil engineers, and promises very satisfactory results, but is still in its infancy; Mr. Thomason says, "The Government has not the same superintendence at command that it had; officers are procured with the greatest possible difficulty from the army. Roorkee College will, I trust, materially aid in developing engineering talent in the army, and in fostering it out of the army; but Roorkee College is only just commencing its operations, and some time must elapse before it can come into full operation. The Roorkee workshops are well calculated to improve our local resources." He then gives some description of Roorkee College.

8091. Sir *T. H. Maddock.*] Can you inform the Committee whether any similar institutions have been founded in any other part of the British dominions in India?—Not exactly like that; one is in contemplation in Bombay, and some progress has been made towards it.

8092. Is it attached to the Elphinstone College?—I think so; I am not quite certain. A professor of civil engineering went out to that college to lecture and to teach engineering practically to the young men; I think there is still a class of that kind, but the students could not get employment after they were educated; the Government could not guarantee them employment; and therefore it was discouraged, and it is not now in a flourishing state.

8093. Is there no institution of this kind either in Bengal or Madras?—I know it has been talked of in all the Presidencies, but it has not been properly carried out. I can lay before the Committee a memoranduin showing how far institutions similar to Roorkee College have been proposed. Mr. Thomason says, "At Roorkee now every nerve is strained to complete the Ganges Canal and bring it into operation, so as on the earliest opportunity to obtain some return for the heavy outlay which has been incurred. To this primary object all others must give way, and I even begrudge the diversion occasioned by the simultaneous erection of the college buildings; some time, therefore, must elapse before we can fully devote our attention to the highly important object of developing the resources of the country otherwise than is indispensable for the progress of our own works." I think I have now given an outline of the main public works in India.

8094. Mr. *Hume.*] Will you prepare a statement showing what progress has been made in works of irrigation and roads in Kutch, Scinde, and the newly acquired districts?—Yes.

8095. Mr. *Elliot.*] The cost of certain works of embankment is charged to the zemindars in Bengal, is not it?—Embankments of certain kinds; some are maintained by the Government, and looked after by the Government officers. The charge of some was included as a portion of the permanent settlement; the zemindars bound themselves to maintain certain embankments.

8096. There are a considerable number beyond those which they are bound to maintain?—Yes; there are a considerable number in charge of the Government.

8097. Has any estimate ever been given of that description of work?—We can give an account of the expenditure of the Government, not of the expenditure of the zemindars. Upon that subject to which the Honourable Member has alluded I have here a memorandum. The embankments of the great rivers of Bengal had the effect which is universal in such cases, and of which the Po is so striking an example, of silting up the bed of the river, and the land within the embankments, and leaving the protected land beyond them at its ancient level. A breach in the embankment caused therefore a more destructive inundation than would have been experienced if they had never existed, for the silting up under every inundation would have been equal over the whole of the

T. L. Peacock, Esq.

21 July 1853.

flooded space, and rather deepest in the most remote and stillest portions of the expanded water. A committee of inquiry, reporting on the question, 15th September 1846, "proposed a return to that state of nature which, in their opinion, ought never to have been departed from. The proposal," they added, "simply amounts to a system of drainage for one of embankments, or in other words, reversing the present system, and instead of raising embankments to clear out old channels, and thus to allow free ingress and egress of those high and destructive inundations, called 'burka bauns,' to and from the interior of the country, that after spreading uniformly the waters be allowed a ready return into the rivers on their subsidence."

8098. Sir *T. H. Maddock.*] Are you aware whether the Government have taken any measures in consequence of the suggestions of that Committee?—I do not think they have.

8099. *Chairman.*] Have you anything further to state to the Committee?—I have already alluded to a letter just received, dated 6 May 1853, respecting some additional canals, which will be seen at once by reference to the plan. The following is the letter: "We beg to lay before your Honourable Court copies of the papers noted in the margin, relative to a plan submitted by the Government of Bengal for the improvement of the navigation of the two canals connecting the river at Calcutta with the Soonderbuns. The cost of the work is roughly estimated at 3,50,000 rupees, but considering that the canals are quite inadequate to the large and increasing amount of traffic constantly passing through them, and that Government has already derived considerable profit from them, we have sanctioned the carrying out of the proposed scheme, subject to the confirmation of your Honourable Court." I have a paper here which I should like to put in; it is a minute by Sir Charles Metcalfe, in 1829, in which he says that he does not agree with persons who think that the roads in existence in the central part of India are not good enough for all the purposes for which they were required. The same opinion has been expressed in Madras, and there was a similar opinion in Bombay; so that it is only of late years that the great necessity for roads, and for great exertion to make them good, has been apparent to the authorities in India. (*The same was put in.*) A good deal has been said about the roads in Broach, which is one of the principal cotton districts. I have some papers here which show the great difficulty of making roads there. This is a report to the superintending engineer, from Mr. Davies, the collector, dated October 1850: "Intersected in all directions as the Broach district is with rough though practicable roads, there nevertheless occur formidable obstacles to intercourse and traffic, where the highway is found, through lapse of time, to have sunk so low between high banks as to leave no room for carts to pass each other at the bottom; these sunken roads are usually found where creeks or nullas interrupt the line of communication, and in seeking the lower level to cross these no care has been taken to preserve a sufficient width of way, and unless the drivers of carts are sufficiently vigilant (which is not always the case) to ascertain that the lane is open to them throughout before entering it, they are compelled to unyoke their cattle, turn their carts round on a pivot, as they best can manage, and find their way back again. Not unfrequently the encounters that take place in these narrow lanes lead to hours of useless altercation before either party gives way; and where strings of many heavily-laden vehicles approach from opposite directions, the evil is, as may be easily imagined, greatly aggravated. It is most desirable that a remedy should be early applied to so great a nuisance. I am now engaged in widening all the public approaches to the town of Broach, cutting down banks, filling in ruts, and opening the roads to an average width of about 16 feet. These are, in fact, the only measures of improvement the Broach roads are susceptible of receiving."

Vide Appendix.

8100. Has the work which is there pointed out as being necessary been continued up to the present time?—I believe so. A return has been ordered of all public works since 1834. Before the formation of the Military Board there was not a sufficient record kept of the public works to enable a return to be made. The Government of India in 1840 collected all the information they could upon the principal matters for an antecedent period; but it is only an imperfect statement. I have it here, if the Committee wish to see it. I may say that some works have been carried out in the Marine department; for instance,

instance, a dockyard and a factory at Bombay. As it has been stated that the Court of Directors is indifferent to works of public improvement, I wish to point out what they did in respect to steam navigation a few years ago, when the public attention was directed to that point. The first great movement in the way of public improvement at all was made by Lord William Bentinck; he was very anxious to carry out good roads, canals, and works of irrigation; to establish steam navigation between India and England, and upon the Ganges, and the great Indian rivers. Those were all things he had at heart, and he did a great deal in respect to them all. In the year 1829 he sent home Captain Johnson on a deputation to get steam vessels made for the Ganges. Captain Johnson studied the matter very attentively, and was of opinion that nothing would be of sufficiently shallow draught except iron boats. His proposals were adopted by the Court, and the first iron steam-boat which turned wheels on the Thames was a vessel called "The Lord William Bentinck." Four of those boats were sent out to India, with four accommodation boats. The East India Company took the lead in making iron boats, which were considered a novelty then. The next thing was the establishment of steam communication between England and India. "The Enterprise" had made the voyage out partly under steam and partly under sail, the voyage being a very long one. It was considered very doubtful whether it would be possible to make a complete steam voyage to India, in consequence of the great distance that there must be between some of the stations. The East India Company however tried that experiment, and sent out the "Atalanta," and the "Berenice," having established coal depôts at different points, some of which were 2,400 miles apart. No steam voyage of that length had ever been accomplished in one run; the "Atalanta" and the "Berenice" made their runs from station to station without a single failure of fuel; and the length of time they took in steaming the distance was about 63 or 64 days. The result showed that a steam voyage could be made to Calcutta, by changing the vessels at the stations, in about 60 days. It is very probable that the Cape of Good Hope line would have been adopted to Calcutta, had it not been that the transactions in the West of India gave so much greater importance to Bombay, as the point of immediate communication. The next step was in the year 1837, when it was determined to establish steam communication by way of Bombay. There were not vessels enough for the purpose to do it in the way proposed; the East India Company bought the most powerful vessel then afloat, of 300-horse power, and 750 tons burthen; those engines were then considered very stupendous; nothing like them was in existence at the moment. They took an opportunity of trying the experiment of making a straight line against the south-east trade wind; they sent coals to St. Helena, and other stations, having changed the name of the vessel to "Semiramis," and directed Captain Brucks, of the Indian navy, who had the command of her, to try his utmost to draw a straight line on the chart from St. Helena to the Cape: he said he would do it or go to the bottom of the sea: he did it. That line was never drawn before, and I believe it has not been since. That vessel accomplished her steaming from station to station without any deficiency of fuel; so that there are three completely successful experiments in which the East India Company took the lead. Afterwards they placed many steam vessels on the Indus; they placed the first that was ever there, and a great many others. At the time of the China war there were four vessels constructed, which were sent to China, which were of an entirely new character, the "Nemesis," the "Phlegethon," the "Proserpine," and the "Pluto;" they were constructed as perfectly safe sea boats, to go round the Cape of Good Hope, and also of such a draught of water as to go up the Indian rivers; they would go round the Cape of Good Hope, drawing about four feet nine, and they could reduce that draught to three feet six, to go up any river that would bear a vessel of that draught; the consequence of which was, that when the "Nemesis" got to China, where there had been no possibility of getting up the back water to Canton, the "Nemesis" went up like a boat; when the fleet got into deep water at Nankin, the "Nemesis" landed the troops like a boat; she took 1,000 men on her own deck, and she took about 1,500 more in tow in small boats; she landed the men over her own bow upon the beach by a gangway, and succeeded in landing between 2,000 and 3,000 men in a manner in which it never could have been done by a vessel not of that description. The "Proserpine" previously

T. L. Peacock, Esq.

11 July 1853.

viously and subsequently went to Ava, where the whole of the four vessels are at present employed. After the close of the China war, when there was a great deal of piracy in the Indian Archipelago, those vessels were all employed to put it down, and they have been employed in that or similar services ever since their first construction to the present time, more than 12 years, and they are still perfectly efficient; they have been placed in positions of extreme peril, in which any other vessel in the world would have been lost; they were divided into 10, or 11, or 12 water-tight compartments; they have struck upon rocks and knocked great holes in their bottoms, and let the water sometimes into one, sometimes into two compartments at a time, but they have been floated off by means of their own floating power from the bulkheads that remained; there are no other vessels like them in the world. This was another great experiment tried by the East India Company, and most successfully executed. I mention this to show that a body which has done thus cannot be considered as indifferent to works of public improvement or works of public enterprise. I wish also to refer to the marine surveys of the Red Sea, the Persian Gulf, and the coast, which have been undertaken by officers of the Indian navy; and also I have here some beautiful surveys of Nineveh and Nimrod, which have been made and brought home by Captain Jones, which I produce, as showing the kind of work which has been done by the Company's officers. For the same purpose, I wish to lay on the table of the Committee the work of Captain Baird Smith, on the Irrigation of Northern Italy, which he was deputed to investigate and report on by the Court of Directors.

8101. Have you any report to produce of the marine works which have been executed at Bombay?—Yes; I will put in a paper with respect to them.

(*The same was put in, and is as follows:*)

PUBLIC WORKS in the Marine Department in *India* sanctioned by the Court of Directors, and completed by the Indian Government.

AT MADRAS.

Survey of the Gulf of Manaar and Coast of Ceylon.—This important work has been completed, though but lately, having been commenced many years since. The sum expended has been 2,46,255 rupees (24,600 *l.*), of which 53,174 rupees (5,000 *l.*) will be a charge upon Her Majesty's Government in respect of that portion of the work applicable to Ceylon.

Paumbaun Passage.—Widening and deepening the channel so as to admit vessels of larger tonnage (about 150 tons), drawing about 10 feet water, to pass through. The work was begun about 1840, and has been lately completed. Independent of the cost of providing a steam-engine and machinery as a dredge to be fitted to a vessel at Madras, the Government have expended at least the sum of 1,13,000 rupees (11,300 *l.*)

AT BOMBAY.

In 1839 a steam factory and foundry was established for the manufacture and repair of steam-engines and machinery.

	£.
Cost of Machinery - - - - - - - -	13,878
Buildings - - - - - - - -	24,000
TOTAL - - - £.	37,878

In 1839-40, to meet the increased demands of the service, the Bombay Docks were altered and widened, the dockyard premises were enlarged, and sanction was given to the construction of three slips for building ships of the first class for the Company's service, and also for the Royal Navy; the cost of these works may be taken at 3,10,120 rupees (31,000 *l.*)

It has been proposed to construct a wet dock or basin, with coffer-dam, &c., preparations for which have already been made at considerable cost; the whole expense will probably amount to 1,30,000 rupees (13,000 *l.*)

8102. *Chairman.*] Is there any further remark which you wish to make?—With respect to the land revenue system of the North-western Provinces, the village system, which is now generally considered, I believe, the best system of revenue

revenue administration, is well described in a very excellent minute of the Lieutenant-governor, on joint and separate responsibility in co-parcenery mehlas, which I beg to put in.—(*The same was delivered in.*)

Vide Appendix.

8103. Sir *T. H. Maddock.*] Are there any other works, such as railways, upon which you have any observations to offer to the Committee?—There is a letter and minute from the Governor-General, which has been just received, in which he proposes to make a line of railway to Peshawur, and to make a great triangular system of railway to connect the Presidencies of Madras and Bombay with Calcutta. He proposes to do this by a single line in the first instance, but to secure a foundation for a double one. One point I wish to speak on is this. He seems to have exceeding difficulty in finding his way up to the table land above the Ghauts. He discusses all the proposed modes by the Ghauts, and he rejects them all. He seems to think it practicable to find the way round by Baroda and Neemuch to get to the table land; he does not point out the line he proposes to make, but leaves that for consideration. There are a good many projects for carrying roads from Bombay up the Ghauts, but if a railway can find its way to the table land, it will be very desirable that district roads should be made to bear upon it, instead of having a great many minor roads constructed at great expense up the Ghauts, which will be of no use after the railway is made.

8104. Have you any other observations to make upon that subject?—I have not.

8105. Does the Governor-General propose to begin that work immediately?—Yes.

8106. Does he give an estimate of what the amount will be?—Yes; which I think is very low. I am inclined to think that the ultimate cost of railways has been under-estimated. There is not only their first construction, but there will be a great deal to be re-made.

8107. *Chairman.*] A previous witness has said that in the present state of India, the construction of tramways would be preferable to the construction of railways worked by locomotive engines; and that they would answer all the purposes of the transport of merchandise. Have you any opinion which you would like to express upon that subject?—I should be very much inclined to agree with that witness. The great trunk road might be made very available for a tramway. There would be less rapidity, but I think quite equal efficiency, and much less cost. I should be very favourable indeed to the construction of tramways.

8108. Mr. *Hume.*] Do you contemplate their being of iron?—They can be made of any strong materials; the Romans made a great many tramroads, and they made them of stone.

8109. *Chairman.*] Will you explain to the Committee, when a public work has been sanctioned by the Government at home and in India, what steps are taken to carry it into effect?—It is given to the officers of the department to which the work belongs, to be carried out. When a work is sanctioned, the Military Board would be one of the instruments of sending it on. The mole and road at Kurrachee was referred for the Court's sanction, and the sanction was given. In the first instance some questions were asked. There were some doubts upon points which the Court wished solved. Those questions were answered very satisfactorily, and then they sent out the sanction, and the sanction was immediately sent by the Government, through the Military Board, to the officers on the spot to carry out the work. That is what is always done; when a work is referred for sanction and the sanction is given, it is sent on without any further delay, unless the Government have some new light on the matter.

8110. You have stated that some works have been suspended or postponed, on account of doubts as to their eligibility. Have there been any works postponed on account of the want of money?—Some have been postponed on account of doubts as to their practicability or eligibility, and they have been reserved for further consideration. I do not think any have been postponed for want of money, except the bridges on the Soane and the Jumna; those bridges have been suspended partly from the want of money.

8111. You stated that there was some difficulty felt in obtaining the service of engineer officers?—Yes; a great many engineer officers have been taken off by the war.

T. L. Peacock, Esq.

11 July 1853.

8112. Has that been from the want of a sufficient number, or was it on account of the inefficiency of the engineer officers?—The want of a sufficient number. The Company's engineer officers are very efficient. Mr. Thomason's letter, dated 5 March 1853, from which I have read an extract, will show how that matter stands. In a subsequent part he says, "Government has its hands full with projects now in course of execution, and there are hundreds of others in embryo. If we can throw off on others part of the burthen, we will not work the less hard, but we will so dispose our means as to effect much more. For myself, I am always ready to do my utmost, as the Government may require; but I feel that I am drawing towards the close of my course, and I should not enter on a new undertaking with the spirit I once had, nor with the same hope of seeing the work to a successful termination. The progress of improvement in our old territories is greatly impeded by the constant acquisition of new countries. During the last 10 years we have had to put forth all our strength to meet new emergencies in Scinde, in the Punjaub, and now in Pegu. This, of course, cripples our means of improvement in our old provinces. Generally speaking, the best men must go to the front. I am only astonished that we have been able to go on so well as has been the case."

8113. Have you any statement with regard to works which have been undertaken for the improvement and building of barracks, and if so, will you hand it in?—I will hand it in.—(*The same was put in.*)

Vide Appendix.

8114. Sir *T. H. Maddock.*] Have any public buildings of a useful nature, for the purposes of education, or otherwise, been constructed at the Presidency towns of late years?—Yes, at all of them I think; I will prepare and give in a statement of them.

8115. Mr. *Hume.*] It has been stated to the Committee, by a previous witness, that the boats which were employed by the Company on the Ganges for commercial communications have been taken away, and that great inconvenience has been suffered by the merchants in consequence; are you aware whether that has happened?—I am aware that some of them have been taken away for service in Ava.

8116. Does the Company continue the means of conveying goods to Allahabad?—To a certain extent; they have only removed some of the boats; they have not removed them all.

8117. You do not know to what extent the inconvenience has arisen?—I do not. There were some private companies formed for the commercial navigation of the Ganges, and also for employing tug-boats on the Hooghley, but they do not seem to have prospered. They seemed to think that the Company was deriving a great degree of profit from its boats; and therefore private companies were formed to compete with them. An order was given to the Government never to undersell the private companies; nevertheless, I believe they have not prospered.

8118. Then it is not a fact that the Government have undertraded in that respect?—I believe it is not at all the fact.

8119. Sir *T. H. Maddock.*] Under the head of public buildings, in the Presidency towns, have you any information to give to the Committee respecting the mint at Calcutta?—The mint at Calcutta was not in my department. Some information respecting it will be found in the minute of Sir Charles Metcalfe, in which he speaks of it as an enormous expense, which ought never to have been incurred. He was not a great advocate for extensive expenditure on public works. I know that Colonel Forbes, then Captain Forbes, came home a good many years ago to obtain machinery for the mint, and to study the means of using it at the Royal Mint here. The machinery was prepared, and Colonel Forbes went out taking with him the means of setting it up and working it. It has been worked very successfully and efficiently; and not long ago Colonel Forbes was sent for from India to be a member of a committee of inquiry here on the subject.

8120. Among the public works which you have stated, I did not observe that you have mentioned any in the newly acquired Eastern territory?—I have not much information on that subject at the present moment; my object, in the evidence I have given, has been to point out some of the principal works, and to show the spirit with which they have been carried out.

8121. Mr. *Hardinge.*] Do you know whether round the new barracks which have been built the Government has constructed outer verandahs?—I think they

they have; on that subject I may state, that in addition to the new barracks there has been a continued and very large expenditure in adding to the barracks at old stations, to provide for increased strength of regiments, in improving barracks by adding to their ventilation; by increasing the accommodation for married men; by adding punkahs, plunging-baths, and washing-houses, and by enlargements and improvements in hospitals.

8122. *Chairman.*] Have you any observation to make on any other subject connected with public works?—No. I wish, however, to make an observation upon what I heard said the other day about the circumstance of the ryots not being allowed the benefit of their own improvements being a great blot upon the revenue system of Madras. I wish to say that the ryots are allowed the benefit of their own improvements; very peremptory orders to that effect were given long ago, which were reiterated in the year 1852; they are to have the full benefit of their improvements, and are not to be charged for them in any way; this was not done for the first time in 1852; the order then was only explanatory of what had been done many years before. With respect to the salt monopoly, I wish to say a single word; what is called the salt monopoly proper, is that which belongs to the salt agency system of Bengal; the limits within which that monopoly acts are as nearly as possible the limits of the permanent settlement, where it is not possible to impose any new tax; therefore there is a peculiar justification for the salt monopoly tax of Bengal Proper, as distinguished from the salt-tax anywhere else. In other territories where we can increase the land revenue when we make new settlements, or where we can impose new taxes bearing upon agricultural produce, there may be a question about the policy of keeping the tax at its present amount, or retaining it at all; but within the limits of the permanent settlement nothing can be substituted for the salt-tax; and as the zemindars, to whom all the rights of the ryots have passed away *sub silentio*, get all they can out of their ryots, the remission of the salt-tax would be a benefit to the zemindar and not to the ryot.

8123. Mr. *Hume.*] Do you mean that the zemindars would exact more from the ryots in consequence of the removal of the salt-tax?—Yes. I wish to add that it was shown before the Committee of 1836 that the salt-tax and the land-tax of Bengal put together are less than the land-tax alone anywhere else. There is another point on this subject which has been mentioned, namely, the giving up the salt agency system, the manufacture of salt on account of the Government, and having a free manufacture subject to an excise. There are some objections to that. The Government salt agency system is its own excise, as it were. It prevents the illicit manufacture of salt by the very same agency which looks after the manufacture. The Government advances money to the molunghees who make the salt, charging them no interest upon those advances, but receiving back a certain quantity of salt for the money they advance. The Government duty of 2 ½ rupees per maund is all the profit which the Government derive; they derive no commercial benefit. If there were a free manufacture there must be a profit to the employers of the molunghees; the molunghees would not get the same advantage of advances without interest which they now do from the Government. It would be absolutely necessary to fix upon certain points at which alone the manufacture should be carried on; therefore there would be an additional expense to the Government in carrying on the excise system, without any corresponding benefit, or without any benefit at all, to the manufacturers of salt, but rather a detriment to them.

8124. Do you know how the excise on salt is carried on at Bombay?—I do not know exactly how they manage it at Bombay; but they are there in very different circumstances. They have not that vast extent of territory for making salt which there is in Bengal.

8125. Are you able to state what the effect would be if the manufacture were put an end to altogether, and the whole supply of India depended upon importation?—The effect would be, that as long as freights were exceedingly low, it is very probable that there would be an abundant supply, but a very small rise of freight would leave India without any salt at all.

8126. In such a case, would not there be likely to be a great deal of smuggling?—No doubt there would; there must be a great establishment kept up to prevent smuggling and to prevent manufacturing.

8127. Whatever change takes place in the admission of salt, the excise must be kept up, to prevent smuggling and manufacturing?—Yes.

John Chapman, Esq., called in; and Examined.

J. Chapman, Esq.

11 July 1853.

8128. *Chairman.*] YOU have been occupied with public works in India, have you not?—Yes.

8129. When were you so occupied?—I began in 1842, and in 1844 I had so far advanced the investigations, by my private efforts, that the company, which afterwards took the name of the Great India Peninsular Railway Company, or at least the provisional committee was then formed. In that year, previously to the formation of the company, I obtained access to the records of the East India Company, and spent a considerable time in examining them, with a view to the formation of my plans. In the latter end of 1845 I was sent to Bombay to complete the investigations there; I spent some months in the interior, and I then came back to Bombay and spent there the rest of the 12 months that I was out; I returned to England in November 1846. My reports were republished in England, having been previously published in Bombay and transmitted to the Government there. Negotiations were resumed with the East India Company, but nothing was done till late in 1849, when the arrangements were made, and from that time I have had nothing to do with the company but to obtain my own settlement with them.

8130. Will you state to the Committee your opinion as to the extent to which public works have been carried in India compared with the wants of the community?—I should apprehend, from all I saw and all I can learn, that the public works of India are very small indeed in proportion to the wants of the community.

8131. What course would you recommend to be taken to meet that deficiency?—That the freest course should be given to private enterprise, and that private capital should be suffered to find its own way.

8132. Would you recommend that the Government should not undertake public works?—I do not say that under no circumstances should the Government undertake public works; but the principle of Government interference I do not think a sound one, nor one to be relied on.

8133. Will you state what course you think ought to be pursued?—The way in which I would put it is this: there are two classes of public works, works of of transit and works of production; I think the works of transit should be made first, generally speaking, and that considerable mistakes are often made with respect to the importance of works of production; for example, irrigation. If works of irrigation are made before there are works of transit to carry away the produce, I conceive you do nothing but accumulate the produce upon a spot where it is not wanted; and some very remarkable instances of that kind have taken place. I think works of transit are those which are first wanted, and those, I think, should be made by private companies, and not by the Government.

8134. Without any assistance from the Government?—I think, generally speaking, the assistance of the Government has been accompanied, and, I fear, must be accompanied, with conditions which hinder the great extension of public works much more than they can advance it; that was my own impression from the beginning, and I think events have shown that I was right.

8135. Are there sufficient means in India to carry the public works which are most necessary into effect, without any assistance or guarantee on the part of the Government?—There are not means in India. I take India to be a very poor country, and as not having anything like sufficient means to carry out its own public works.

8136. To what resources would you have recourse?—I believe you must come to England for capital, as a great part of the world does.

8137. Has not it been shown that English capitalists will not embark in those works without the guarantee of the Government?—I believe it was said so; and it was said so so frequently and so strongly as to produce that impression, but I do not believe that there was any reason for it. As I was very much concerned in these affairs at the time, perhaps the Committee will allow me to state that in 1844 and 1845 the Bombay Company was considerably ahead of the Bengal Company. The letter which commenced the proceedings with the Court in respect of the works in Bombay was a month earlier than the address by the parties who were concerned in the Bengal works. At that time my own conviction was, and I believe the circumstances fully warranted it, that if we had

had gone to the public upon the merits of our own design, and under the circumstances of that time, we should have had no want of capital. But the parties concerned in the Bengal designs went upon a very different footing; they assumed at once that it would be better to get the Government guarantee, and they said strongly, everywhere, it was impossible to obtain capital without it. The fact of their having any plans of their own they said very little about; and the consequence was, that the impression was made upon the public mind that it would be utterly unsafe to go into Indian works without a Government guarantee. I believe it was entirely from that circumstance that we failed at that time in getting the necessary capital. The plan which I proposed, and which for a time was acted on, though it was afterwards abandoned, was to carry on our affairs ourselves, make our investigations, deduce our conclusions, provide our own evidence, and go to work upon the strength of our own merits. But the other company, which was by far the strongest company in the city, took the other plan, and public opinion went along with them, for they had the means of influencing it. At that time, and ever since, I have seen English capital going in large masses to other countries, where I am sure there is no better prospect of profit, where I do not believe there is any greater security, and where I feel satisfied the public objects to be accomplished, either with respect to English or Indian interests, are not to be compared with those which these designs would accomplish; and yet we are told that English capital will not go to India without a Government guarantee; I attribute that entirely to the mistake which I have alluded to, which was made at the beginning of our enterprise.

8138. Under existing circumstances, would you recommend that the Government of India should not advance any money for public works, nor give any guarantee to public works undertaken by private enterprise?—I do not mean to say that, situated as the whole country is, that should never be done. I have pointed out what I think would be the sound principle to be worked towards, if I may say so. I apprehend that it would be possible to make arrangements which should offer less difficulty, and produce less obstruction than exists at present to the extension of public works, if they should be, in some sense, associated with the Government. Supposing, for instance, a company were to make a certain length of railroad, as part of their general design, and then the Government were to consent to guarantee a certain sum for the execution of the next works, that is, a sum which they themselves may judge to be proportionate to the amount which has been properly expended upon the line already made, leaving the detail much more freely to the execution of the private company themselves than is now the case. At present there is a 5 per cent. guarantee given to the shareholders, which acts as an effectual quietus to them; they care nothing at all about how fast or how slowly the works go on; they have their 5 per cent. without any difficulty; there is no inducement to any party to extend such works beyond what may arise from a general wish to see them extended.

8139. Evidence has been given to the Committee that it would be more desirable to carry into effect the extension of tramroads worked without locomotive engines, than railroads with locomotive engines; what is your opinion upon that subject?—I do not think there is a universal road, any more than there is a universal ship, or a universal engine of any sort. Where the traffic is large, and the earth-works must necessarily be great in order to obtain any good levels, you had better go to a little more expense and make it a railroad; where the country is level, and the traffic approaches to, but is not above a certain amount, you may then find it advantageous to construct a tramway; but, generally speaking, I apprehend those last mentioned cases are very few, and nothing between a railway and a common road is in most cases eligible. I do not mean to say that no case can be found in which a tramway would be advantageous; but a general system of tramways, I apprehend, is not to be depended on. If the traffic is large, the cost of the earth-works necessary to bring down the roads to a level, which would make a tramroad of any value, would be so large in proportion to the whole cost of the railway, that you had better go on and lay down rails for locomotive engines also; but in other cases the figures might not so turn out. It is entirely a question between the amount to be annually realized for carriage, and the capital to be laid out upon the works; in one case it may turn out in one way, and in another case in another way.

J. Chapman, Esq.

11 July 1853.

8140. You stated that you thought the first and most important object was to carry out works of transit?—I think so.

8141. With regard to works to improve and increase the production of the country, is it your opinion that those should also be carried into effect by private enterprise?—Yes; I think so. I think it is impossible for the Government to pay anything like the necessary amount of attention to them; and it is also impossible for the Government to see where they will pay, and where they will not. If such works are to wait till so clear a case can be made out in every instance as that it shall force itself upon the attention of the Government, notwithstanding everything else they have to do, I apprehend you may wait very long before you will have anything like a sufficiently extensive system of works of production executed; but if you devise terms by which people can be induced to lay out their private capital in the promotion of those works, you will find them springing up all over the country. But, as I said before, there must be works of transit first to carry off the produce.

8142. Will you explain to the Committee what you mean by devising terms?—Irrigated lands, as far as I have been able to observe, yield about three times the tax, employ about twice the labour, and produce several times the profit of an equal area of dry land. Out of three times the tax, and several times the profit, it is quite clear there are funds to pay, generally speaking, for the construction of the works necessary to produce the irrigation. I apprehend that if the Government, on the one hand, has a claim to a larger tax, and the owner, on the other, has an opportunity of obtaining a larger profit, it would be possible to make arrangements by which the rights to the increased tax, and the rights to the increased profit should be so leased out to those who would find the capital and labour necessary for the construction of the work as to induce parties to go into it. Supposing, instead of irrigating land it were a proposal for supplying water to a town, there would be no difficulty then in assigning the terms of a water rate; nor do I apprehend there would be any great difficulty in assigning the terms of an irrigation rate; only there would be this difference, that it would be a matter of option with the parties whether they took the water or not, upon the terms assigned.

8143. You mean that for any improvement an additional sum, in the form of a rate or a tax, might be levied?—Yes; a rate or tax, or an agreed price. There are funds to be created as the effect of the work, and therefore there must be, in some way or other, the means of bringing the various interests together.

8144. Therefore you think the permanent settlement would not interfere with such a mode of raising the revenue?—If the permanent settlement did interfere with such a mode of raising the revenue, I should say it was a proof of an error in the principle of the settlement, and such an error as should be set right, for other reasons than that.

8145. With such inducements, as you say exist, to expend capital in carrying out works of public improvement in India, what are the obstacles which have hitherto prevented capital being so applied?—There have been obstacles in England and some in India; I will mention those which I myself have met with. The first difficulty which arose in the prosecution of the design of the Great India Peninsular Railway was one arising from the change in the English law, which I dare say was not intended to produce any such effect. While preliminary arrangements were being made here, the Joint Stock Companies Registration Act was passed in England, which reduced the deposits which might lawfully be taken to five per cent.; previous to that time it was proposed to take 50*s.* deposit on each share. If that had been taken, there would have been funds enough in hand to carry the railway as far as it is at present carried; the works would have been as forward in 1848 or 1849 as they are now; but that law was passed which made it impossible to take more than 5*s.* instead of 50*s.*, and those funds were barely sufficient to pay for the surveys in India, and keep the company alive till 1849, when the terms were made. That was one difficulty arising out of the state of the English law.

8146. Sir *C. Wood.*] That applied to all railways, did not it?—The law applies to this country, and I believe was never intended to apply to Indian railways. At first there was a doubt whether the law did apply to them or not, but it was decided eventually that it did, and it very much crippled our operations; if it had been otherwise, I believe the Bombay Railway would

would have been four years more forward than it is. I mention that as showing that incidentally, without any design, changes in the law in England may interfere with works in India. The next difficulty was this: So long as it was a matter which required only information and general concurrence, every facility was given by the Indian authorities; but the moment it came to action it appeared that there were differences of opinion among the Indian authorities, and it took a very long time to get rid of those differences. I apprehend that all the time, from the beginning of 1847 when I returned, to 1849, was lost by that circumstance chiefly; by references to Calcutta, and differences of opinion whether there should be railways in all the Presidencies, or only in one; whether there should be experimental lines, and so on. The frequent references to Calcutta much discourages Indian enterprise in England; people who can find plenty besides to employ themselves upon will not wait the result. So also the tendency to centralisation at Calcutta, in India leads to the same discouragement; besides that, serious errors may easily be committed at Calcutta in industrial questions, for want of local knowledge. There is another difficulty which I found a very considerable one. I do not wish here to complain of it, but I only mention it as a fact coming within my own knowledge, since these matters rested very much with myself during the very discouraging times from the panic in 1847, during 1848, and a great part of 1849. The practice at the India House and the Board of Control is such, that I found it impossible to get any subject discussed, or at least to get it completely and sufficiently discussed. I found a great deal of personal courtesy and individual assistance. There was not an officer at home whom I applied to, nor an officer in India, from the Governor down to the lowest of all, who did not give me every possible assistance; but when it came to a matter of decision as to what should be actually done, I could not find any existing arrangement which gave me the opportunity of laying the subject before the gentlemen, whoever they were to be, who would have to decide the question, in such a manner and with such facilities as would lead to any decision, or at any rate to any satisfactory decision. I saw first one, and then another, but I never could make out what the obstacles were which obstructed us, nor where I could make my representations in such a way as to meet the difficulties which appeared to exist. Another difficulty was this: these works required not only the concurrence of the authorities, but that also of other parties, particularly capitalists in the manufacturing districts; but such I found to be the general want of knowledge of Indian affairs here, on the part of capitalists and manufacturers, and members of the press, that there was no moving any one; in fact, so long as there was anything else to be attended to, it was almost impossible to get Indian affairs listened to at all, let them be as important as they might; and I believe they are more important to English interests than is generally believed; it was impossible to get anybody to take the interest in them which was necessary, in order to carry out considerable public works. Things have mended considerably since then; but I think the degree of attention given to the industrial progress of India is not yet what it ought to be. Great attention is now bestowed on the political aspects of Indian affairs, but I do not think that that is the chief way to elevate India. Since there was this want of interest in Indian affairs in England, it seemed that that difficulty was most likely to be got over by drawing the attention of parties in the manufacturing districts to the subject, theirs being the interests which were more particularly to be benefited; for example, the cotton manufacturers. It did appear at one time that if they could have been induced to take a strong pecuniary interest in Indian public works, they would not only have benefited themselves very much, but have promoted important public objects also. The failure of the American cotton crop in 1846 cost Lancashire 4,000,000 *l.* sterling more than they would otherwise have paid for the cotton itself; and I was told that it cost 4,000,000 *l.* more besides that, in the loss of employment and poor-rates; so that the failure of a single crop cost Lancashire 8,000,000 of money. Now, as it could be pretty clearly proved that the execution of certain works in India would effectually secure them against the recurrence of such a disaster as that, we might have supposed that they would have gone into them with earnestness. Instead of that, I found that there was no such thing as inducing them to go into Indian public works; and the difficulty, I conceive, arises from this: instead of taking that view which, to me, appears to be the

J. Chapman, Esq.

11 July 1853.

true one, that the political elevation of India is to be effected by means of its industrial and social elevation, they inverted that course, and supposed that political faults of our own Government were the cause of the social and industrial debasement of India. The natural consequence of that being their view was, that they said, "No; till these political matters are set to rights, we will have nothing to do with carrying out works in India." I think that was an entire error, and I mention it as a difficulty arising from the want of information on Indian subjects in England.

8147. *Chairman.*] Is there any statement which you wish to make to the Committee as to the means of correcting that state of things?—In what I am saying I am not speaking of the works which peculiarly belong to the Government, such as barracks or Government buildings; I conceive if public works generally are to be extended with any effect, and the Government is to have anything to do with them beyond affording them its protection, investigating carefully all the rights which arise out of such enterprizes, and protecting each, and being a fair and unprejudiced arbitrator among all rights; if the Government is to go beyond that, which I think to be its proper province, the arrangements should be such as to leave much more of responsibility and much more freedom as to detail in the hands of the companies than is left at present; but if it were practicable in any way to call into existence or to suffer to come into existence private companies, with which the Government should have nothing to do, except as they would have to do with all other persons, whether they built a ship or a house, or anything else, you would have 10 or even 100 times as much done in the way of carrying out important works in India as you have now that the Government has almost everything to do with them; supposing that principle for a moment be admitted, I think it would require that the joint-stock companies for the purpose should be of a somewhat improved constitution. And here I think is one of the difficulties which the English law has put in the way of Indian public works; the English law, I believe, does not permit, or at all events does not encourage, the constitution of joint-stock companies upon anything like the principle of French partnership *en commandite*. I think we have stumbled by accident on something like the best form of company for the purpose in the Peninsular and Oriental Steam Navigation Company, in which there is a sort of inner proprietary much more deeply interested than the outer and more general proprietary, and I conceive a joint stock company with a constitution of some such kind would carry Indian works into effect much better than one in which all the proprietors stand upon a level, and choose directors in the ordinary way; I do not trouble the Committee with the details of any such plan as that; I only throw out the suggestion, and I think it is one which is necessary to be considered in promoting Indian public works.

8148. What do you mean by an inner and an outer proprietary?—That there should be a body of shareholders having no right to interfere so long as they receive a certain dividend, and have proof that the capital is not diminished; and that, at the same time, there should be an inner proprietary, much smaller in number, who should be much more deeply involved in the matter, and should be responsible to the Government, to the public, and to the other shareholders, but who should be at liberty to make all the profit they could beyond that. My reason for saying that that, which would be an improved constitution of a joint stock company, for many purposes, would be particularly valuable in regard to India, is this: one of the great difficulties of the case is, that people are unwilling to send their capital to India, because they do not know whom to trust there. If a constitution could be devised, by which persons could be assured that those who had the chief management of the undertaking were more deeply concerned in it, their fortunes more thoroughly involved in it, than others, that difficulty would be, to a considerable extent, removed. If we get so far as that, then I think railroads should be made wherever there is a sufficient traffic at present, and it would very often be found that there is a district ahead of that into which a railroad can at first be profitably carried. Supposing a railway would pay if 100 miles long, but the next 10 miles would not pay, you might attach the 10 miles in the non-paying district to it, which would gradually improve the country, and make that 10 miles pay, and then you might carry on the line another 10 miles, and so on; and by that means you would get railroads introduced into districts though which you would not carry

carry them otherwise. Common roads, in connexion with the railway, should be made, to be supported by a toll; and I think the case might sometimes occur which, I believe, would have occurred in connexion with the Great Indian Peninsular Railway. If my investigations were not very much in error, and I think they have been confirmed very much by subsequent inquiries, that railway would have paid from 11 to 18 per cent. per annum; and I believe that it might still be made to pay that rate. If so, then I think the common roads branching from that railroad might have been made under an arrangement with the Government out of certain extra profits to be realised by that railroad. I think that might be done in some other cases; though I believe that is the best line for a railway which can be found at present in India. Then I think village district roads might be made by clubbing villages together, making the roads in each district of villages by means of the villagers themselves, under the superintendence of officers who should exercise a general oversight over them, to see that there was fair play, but still leaving the expense very much to be borne and the operations to be managed by the villages, subject only to that supervision.

8149. Mr. *Elliot.*] Would you make that compulsory?—Not without allowing a considerable time for it to be done voluntarily; if they were given the option of putting themselves under the provisions of a legislative Act, to be passed for the purpose, it might be done much more cheerfully than if they were compelled to do it. If there were districts interposed between others which had roads where they would not voluntarily make them, it might be right to step in eventually and say it should be done. As far as I could judge, from inquiries I made in the districts which I traversed, where I had occasion to make many observations which others had not much occasion to make, I believe neither tolls, nor such roads as those, would meet with any objection; certainly, tolls would not meet with any. The tolls on the Bhore Ghaut are an instance of that. I made frequent inquiries of the natives themselves (for I was living near some of their wildest villages for some months), whether they would make any objection to tolls for the support of roads? I explained to them what was done in England and in other quarters by private capital, and I found universally a recognition of the fairness of the principle, and a willingness to pay the needful tolls. But if the Government were to make the roads, then I believe the people are so much in the habit of thinking that the Government ought to do everything, and that the roads ought to be made with the Government funds, that very likely they would expect the Government to keep them in repair and let them be used without any charge. Everything would depend upon the main line being first made, and then subordinate parts of the system being made to correspond with it, so that the people should feel the advantage of the whole combination. Besides, if you make the little district roads first, you do not know but that they may be thrown out of use entirely by the railroad which may be made afterwards.

8150. *Chairman.*] Would you apply the same system to works of irrigation and improvement of production?—Yes, wherever it was practicable to do so, and I think, generally speaking, it would be practicable to insure by that means as much irrigation as the country can possibly want. On the western side of India, the only part of it of which I can say anything from personal examination, works for irrigation would generally include works for lifting the water from the bed of rivers 30 or 40 feet deep; that is, you would want a steam-engine, or some power of that kind; it is not, as in some other parts of India, where works of irrigation have been constructed by damming up the rivers.

8151. How would remuneration for such works by private enterprise be obtained?—I apprehend you would have to pass Acts by which the relations between the persons supplying the water and those using it should be fixed, just in the same manner as if you were to establish a company for the supply of Calcutta or Bombay with water,

8152. A private Act must be passed?—Yes, or rather a general Act converted into a private one on its being adopted by the parties.

8153. A revenue from the land being paid to the Government out of any improvements effected by works of irrigation, those who carried such works into effect by private enterprise must receive an additional payment from the occupiers of the land?—Yes; I conceive where there is a large fund to be

J. Chapman, Esq.

11 July 1853.

created by the application of capital and industry, there must be the means of paying for the application of those requisities, and all that is wanted is to devise an administrative machinery by which the two interests can be brought together.

8154. Sir *T. H. Maddock.*] A former witness has stated his opinion to the Committee, that not only should such works as you have alluded to be carried on by the Government itself, but that also it is the duty of the Government to aid in the cultivation of cotton especially, and of all other agricultural produce by making advances to the cultivators. What is your opinion upon that subject?—First, that it would be about the greatest departure from sound principle that I can very well think of; and in the next place, the very necessity which could have led any person to form such an opinion would be got rid of by better means of communication. The condition of the ryot now, I apprehend, is made almost desperate by this circumstance, that he has only his village money-lender to go to; that village money-lender has almost a local monopoly, and he always has his hand upon the throat of the cultivator; but if the means of communication between the centres of commerce, enterprise and capital, and the agricultural districts, were made easy, speedy, cheap, frequent, and safe, you would soon find plenty of capitalists who would go into the interior, and would displace, I think, the present system of what I may, in a certain sense, call extortion.

8155. Mr. *Hume.*] Do you think there would be natives of capital to be found able to raise sufficient means to carry on the works you have mentioned?—Not native Indian capital. I think India is a poor country, and that neither by means of extra taxes, nor by means of voluntary associations, supported by natives only, would you be able to make anything like the system of public works which India requires, both for its own interest and ours.

8156. How would you carry out the plan which you suggest?—I know of no other way than that by which a mining company for South America, or gas works in a continental city, or an Italian railway, or anything else may be carried out, and often is carried out, in England.

8157. Leaving it to individuals to associate together for the purpose?—Yes.

8158. Do you think any part of Western India is prepared for that system without the assistance of the Government?—It is not so much whether I conceive that the western part of India is prepared for it, as whether English capitalists are prepared for it; I believe in the western part of India there is all that is necessary to make English capital pay when there; I have no doubt there is nearly as much peace and security on the western side of India as there is here. I may relate a circumstance which occurred to me, and which impressed me very much: I was talking with a patell in the wild Ghaut country, and asking him whether he could remember the times of the native rule; he said, "Yes; he was about 18 years old when Bajee Row was taken to Benares." "How did you get on then?" he said, "We could not go to the khind (about three miles off) except three or four in company." "How do you get on now?" he said, "You may put a purse of gold at the end of a stick and throw it over your shoulder, and go all over the country in perfect safety." The circumstance which struck me most was, that some of the descriptions of the change which took place in England in Alfred's time employ exactly the same expression.

8159. Are the Committee to understand that the security to property since the period you mention has so greatly increased, that there would be no difficulty now in finding capital to carry on those works?—I am not now speaking about capital being found; what I mean is, that there is no reason arising from any insecurity in the country why capital should not locate itself there.

8160. You consider the protection to be sufficient for every purpose which commercial or other transactions might require in that district?—Quite so, as far as I have observed. I may mention a circumstance in confirmation of my view. The year before I was among the Ghauts there were disturbances, but they were disturbances between different parties of the natives; they put the Government to considerable trouble, and they spread over a considerable extent of that part of India, but they were entirely violent differences among various classes of the natives, over whom the Government had to exercise control, for the benefit of all parties. My horses were in the ruined house of a patell, whose son was transported for his share in those disturbances, but I had no fear

fear or apprehension or anything of the kind. I was there without any arms whatever, my only weapons being my table knives; but I never appeared to be in the slightest danger. I could add other facts to the same effect.

8161. You say the natives have not capital themselves, but that capital might be easily advanced from England. It has been stated to the Committee that if Europeans were to advance money for the growth of cotton or any other cultivation, they would have no means of securing the repayment of those advances. What is your opinion upon that subject?—I think that is very likely to be true, but I do not think that would affect this question. Those men have, all the days of their lives, and their fathers for generations before, always had upon their throats the grip of the tax-gatherer or the banyan. If that grip is instantly released they will be in much the same condition as negroes are who suddenly come to freedom, and who for a time think the best thing they can have is to be exempted from work. I do not think there is any probability of such men willingly fulfilling their contracts till they have been brought under a better system; but I do not apprehend that that would be the case here. In providing the needful legislation for great public works, the Government would make those laws which would reach the case.

8162. Are you aware how far the laws at present existing would reach and provide for such cases?—That I have not had an opportunity of inquiring into so far as to enable me to answer the question. As to everything connected with the obtaining of land, and the general security of property, and that class of objects, I have no doubt whatever. Though I think at Calcutta, in the Act which they proposed to pass there, they made some considerable mistakes, supposing it to be applied to the very different circumstances of Bombay, yet, upon the whole, it does not seem to me that there would be any difficulty.

8163. You are of opinion that an intervening period must exist between the present state of things and that improved state of things which you anticipate; how is that to be brought about?—I think the present difficulties might be very well met in the case of railway companies by their own arrangements; they might make contracts with individuals for the carriage of large masses of goods, which those individuals would collect, leaving the natives to dispute among themselves about the details.

8164. Do you propose that there should be European servants exclusively employed to carry on the railways, or that there should be a large proportion of natives?—I propose a considerable establishment of Europeans in the first instance, to be afterwards filled up, in a large proportion, with natives, as fast as natives could be found to manage the different parts of the business; but it would be necessary to compose the establishment in the first instance, to a considerable extent, of Europeans.

8165. Sir *J. W. Hogg*.] From your experience, do you think there is anything in India to prevent a European who has capital, and who wishes to invest it in land, or in any other speculation, from doing so?—As far as my own observation goes, I think there is some difficulty, but not a difficulty which a resolute man would shrink from. About the time it was concluded that the railroad had better go over the Malsej Ghaut, I made application to the Government for a transfer of the Government rights over three villages, of which two were deserted, and one was a very small one. It includes the great mountain mass of Hurrychunder, which has a habitable plain very nearly 4,000 feet above the sea. It appeared to me if that district could be put into the hands of a small company great improvements might be made in it, and it might become a sort of suburb and sanatorium for Bombay, being about four hours railway ride from it. I wrote to the Governor on the subject; it was referred to the collector. I was informed that the collector recommended a grant on the terms of 30 years' purchase of the Government realizations. A copy of those realizations, as a matter of private favour, was sent to me. In the course of those inquiries I found that some such application had been made with respect to a grant of land at Ahmednugger for some private purpose. The difficulty in that case was this, not that the Government was unwilling to make the grant, but they encumbered it a good deal with conditions respecting the use to be made of it, so that if the purpose for which the purchaser wanted it failed, it should come into the hands of the Government again. That is the only difficulty which I see in the case.

8166. If a European wants to purchase land, he has as good an opportunity of doing it as a native has, has he not?—I apprehend so. Generally speaking, the natives will not sell their land; that is, those who are hereditary owners of the land.

8167. If land is sold by public auction, from the necessity of the individual, or whatever cause it may be, it is open to a European to purchase and hold it upon the same terms as a native can, is not it?—In the particular district I am acquainted with, I found that the meerasdars, those who had a hereditary right to the land, were very unwilling to sell it; they would exchange one piece of land for another, but they would not sell land for a pecuniary price.

8168. In the case of land which is for sale, is there anything to prevent a purchase by a European any more than a purchase by a native?—Not that I am aware of, except that there is a dormant law by which a European may be prevented from settling in a great part of India. I was in a district from which I might have been excluded, but I heard nothing of the application of the law, and, on the contrary, was everywhere welcomed and aided; nevertheless, the existence of such a law can hardly be laid out of account. This law, which is found in the 81st and following clauses of the Act of 1833, would exclude Europeans from nearly all the continental parts of the Bombay Presidency, from the Saugor and Nerbudda territories, from the upper part of Gangetic India, from Scinde and the Punjab, from Assam, and from the east side of the Bay of Bengal.

8169. You truly mentioned that the advances now made to the ryots are generally made by natives at a very exorbitant rate; those natives are repaid from the crop, are they not?—Yes.

8170. If Europeans were to advance their money at a more moderate rate, they would have exactly the same means of recovering that advance that the native money lender now has, would they not?—In law, I apprehend they would, but in practice I apprehend they would be in a very different condition, because the native money lender, living in the same village with his debtors, knowing all their circumstances, and being able to put his hand upon them just when and how he pleases, can wring his demand out of them, with law or without law, pretty nearly as he likes; but a European, living probably at the Presidency, and employing only a local agency, perhaps very little interested in the matter, has not the same power over them.

8171. Have you been in any part of India except the Bombay territory?—No; I am speaking now with reference to that territory.

8172. Do you think, that the knowledge which the native money lender has of the native character would afford him superior facilities?—Yes, and his residence among the people themselves, and his knowledge of all their circumstances.

8173. Do not you think the native, if he obtained money from an European as an advance without interest, would very soon learn to estimate the advantage of doing so, rather than of paying, as he frequently does now, 3 or 4 per cent. per month. and that in a short time that advantage, being appreciated, would produce good results?—I think so, but I think it is very unlikely that you would find Europeans in India who would attempt that, for this reason, situated as they are necessarily at the principal seats of commerce, the Presidencies, they cannot have that intimate local knowledge which should enable them to make their advances with any safety, or collect their dues with any sort of regularity; but if there were ready means of communication, so that the outlying districts were practically brought much nearer to Bombay for instance, then I think you would find a class of men spring up very rapidly who would employ large capitals to assist the cultivators on far more favourable terms that at present.

8174. Whatever the means of communication may be, it is impossible that produce can ever be raised at such a price as to be remunerative, unless the producer gets his advances either free of interest, or at least at a moderate rate of interest?—My inquiries chiefly relating to cotton, I think I may say, that even bad as things are now, and taking the cotton which is raised in the Nizam's dominions, where the land-tax is often more than the whole value of the crop, and the interest on advances most exorbitant, cotton might be brought

brought down to Bombay at a profit, if you had a railway; but you cannot bring it down now; if you had all the cotton stacked in Berar which England could possibly use next year, it would be perfectly useless, because there are not the physical means of bringing it down. I mention that, because a supply of capital upon better terms to the cultivators is not the only thing, or even the principal thing, which is wanted in order to a supply of cotton; and if it is so in cotton, then I apprehend it is so as to the general exports of the country. *J. Chapman, Esq.* 11 July 1853.

8175. *Chairman.*] Have you any other observation which you wish to make?—From all the inquiries which I have made, from the workmanship of the natives which I saw, and from the facility with which they seem to acquire new capabilities, I should have no fear of finding the practical means of the execution of railways in the country, under suitable English superintendence. I saw the Government foundry, and arsenal, and dockyards at Bombay, and I observed the habits of the natives very much, with respect to their workmanship in different parts of the country, and I do not think there is any difficulty existing in that respect; all that they want, in my opinion, as to eventual capabilities, is capital, plans, and English superintendence, although no doubt machinery, &c., will long be better supplied from England.

8176. Mr. *Newdegate.*] Do you mean, that railways should be constructed by independent capital, as they have been in England?—Yes.

8177. But with the same authority to take land, and the same security for the good conduct of the company and the safety of the lines?—Yes; whatever the general interest may require in the way of legal regulation, I should not ask for Indian railways any exemption from, any more than I should in England.

8178. You would expect them to be authorised by a law of the Supreme Government, so far as the purchase of land went, and so far as concerned the good conduct of the line and the safety of the passengers, and that they should also be under the regulation of the Supreme Government?—Exactly so. I should not ask for an Indian railway any exemption from the law, any more than I would for an English one.

8179. Mr. *Hume.*] Generally speaking, you think railways might be constructed very beneficially, not only to the proprietors, but also to the country?—In certain parts of India I think they might be constructed very beneficially to the proprietors; but I think it is very possible that railways might be again proposed in India, as sometimes they have been, which no man who had to see how they could be made to pay ever would propose.

Jovis, 14° *die Julii*, 1853.

MEMBERS PRESENT.

Mr. Baring.	Mr. Mangles.
Sir J. W. Hogg.	Mr. Spooner.
Sir T. H. Maddock.	Mr. Hardinge.
Mr. Vernon Smith.	Mr. Ellice.
Sir Charles Wood.	

THOMAS BARING, Esq., IN THE CHAIR.

James Cosmo Melvill, Esq., called in; and further Examined.

8180. *Chairman.*] CAN you furnish the Committee with information of the pecuniary result of the compromise effected between the Government of India and the East India Company, under the Act of 1834?—I can. The total sum realised from the commercial assets of the Company was 15,858,928*l.* The whole of this was applied to the purposes of the Government of India, in accordance *J. C. Melvill, Esq.* 14 July 1853.

J. C. Melvill, Esq.

14 July 1853.

accordance with the provisions of the Act. The principal items of the appropriation were, 2,000,000*l.* for the formation of a Guarantee Fund; 5,464,000*l.* to the discharge of a part of the registered debt of India; 2,727,344*l.* to the discharge of the Carnatic Debt; 1,788,520*l.* to the discharge of a part of the Home Bond Debt, and 2,188,873*l.* to the payment of current territorial charges in this country, thereby avoiding, *pro tanto*, the necessity for the remittance of territorial funds from India.

8181. What is the present amount of the Guarantee Fund?—The total amount is 3,746,227*l.*; the amount of stock which it has purchased is 4,118,411*l.*; the average cost has been 91 per cent.

8182. Sir *T. H. Maddock.*] How was the sum of 2,000,000*l.* appropriated for this purpose secured?—It is invested in the public funds of this country under the authority of an Act of Parliament.

8183. *Chairman.*] There is no further addition to the Guarantee Fund, except the re-investment of the interest, is there?—None.

8184. What is the amount of the revenues of India remitted to England?—From 1834-35 to 1852-53 India has remitted 60,490,000*l.*; the average of that remittance is 3,180,000*l.* per annum.

8185. In what mode, and at what rate, have the remittances been effected?—Principally by bills on India; that is the mode of remittance now exclusively employed. Large sums during this period have been remitted by means of advances made upon the security of goods under hypothecation, but that system has for some time been abandoned. The rate at which we have effected those remittances for the whole period is 1*s.* 11¼*d.* a rupee.

8186. Would there be any inconvenience in the Company pledging itself not to advance hereafter upon the hypothecation of goods for shipment from India?—There might be inconvenience in their giving such a pledge, in case there should be a sudden necessity or alterations in the trade, making it difficult for them to negotiate their bills. I think we had better be without a pledge. There is no danger of hypothecation ever being resorted to again, except under circumstances of necessity, which, I think, are not likely to arise.

8187. You think it better to retain the power, but not to avail yourself of that power, except under the most pressing circumstances?—I do. Having so large a sum to remit, I think the Government ought to be left free to adopt any mode of remittance which may be available in case it should be necessary.

8188. Sir *T. H. Maddock.*] In case of the question being left upon that footing, would you think it necessary to stipulate that recourse should not be had to advances on hypothecation, without a certain amount of notice being given to the public?—No recourse could now be had to that system without our giving notice; we notify the amount that we require to remit, and the mode in which we propose to remit it annually.

8189. What extent of notice do you think necessary before the system comes into operation?—Three months' notice. I do not think it necessary to depart from the existing system, which appears to be perfectly satisfactory to the mercantile community; at least, we hear no complaint of it.

8190. Mr. *Mangles.*] Is there any estimate or conjectural estimate which may be relied on of the amount remitted from India by private individuals?—Such estimates have been formed, but I imagine upon very uncertain data.

8191. Can you state to the Committee approximately what you suppose the amount to have been?—I have heard it stated at 1,500,000*l.* or 2,000,000*l.* in the year, but I do not know the grounds of the calculation.

8192. *Chairman.*] Will you state generally the financial result of the Indian administration since 1834?—Referring the Committee to the accounts before them for the details, I would state, that in five of the years, from 1834 to 1851, there has been a surplus, and in 12 there has been a deficiency. The net actual deficiency of the whole period to April 1851 was 11,385,282*l.* Since these accounts were rendered, we have received the accounts upon estimate for 1851-52, showing a deficit in that year of 469,700*l.*; and for 1852-53, showing a surplus in that year of 601,021*l.* The whole period of 19 years will show a net deficit of 11,253,962*l.*

[*The following Statement was put in:*]

STATEMENT showing the AGGREGATE DEFICIENCY of REVENUE to meet TERRITORIAL CHARGES in the Whole Period, 1834 to 1851.

	SURPLUS.	DEFICIENCY.
	£.	£.
1834–35		194,477
1835–36	1,441,512	—
1836–37	1,248,224	—
1837–38	780,318	—
1838–39		381,787
1839–40		2,138,713
1840–41		1,754,825
1841–42		1,771,603
1842–43		1,346,011
1843–44		1,440,259
1844–45		743,893
1845–46		1,496,865
1846–47		971,322
1847–48		1,911,986
1848–49		1,473,225
1849–50	354,187	—
1850–51	415,443	—
£.	4,239,684	15,624,966
Deduct Total Surplus Revenue - - - £.		4,239,684
Net Actual Deficiency to 30th April 1851 - - - £.		11,385,282
1851–52 (partly estimated) deficit - - - £.	469,701	
1852–43 (estimated) surplus - - - -	601,021	
		131,320
£.		11,253,962

The debt has been increased by 12,912,607 *l.*, and within the period the commercial assets applied to the discharge of debt amounted to 9,930,376 *l.*, but for which the increase of the debt would have been 22,842,983 *l.*

8193. What items of the commercial assets do you consider applicable to cover the deficit?—Those which, as I have already said, were applied to the discharge of Registered Debt, the Carnatic Debt, and the Home Bond Debt.

8194. The Registered Debt, the Carnatic Debt, and the Home Bond Debt existed before 1834, did not they?—They did; and they were, to the extent which has been mentioned, discharged by the commercial assets; if they had not been so discharged, the necessity for borrowing money in India would to that extent have been increased.

8195. There has been a large increase in the gross revenue of India since 1834, has there not?—Yes, there has; the gross revenue of India in the year previously to the commencement of the present term, that is, 1833–34, amounted to 18,016,918 *l.* In 1850–51 the amount was 25,536,634 *l.*, showing an increase of 7,519,716 *l.*

8196. To what extent do you consider that that increase is to be ascribed to the increase of the resources existing in 1834, and what to the acquisition of the new territory?—I hold a statement in my hand, which shows that of the increase which I have mentioned, 4,860,479 *l.* is apparent in the old resources, independently of the new territory. The gross revenue of Scinde, the Punjaub, and the newly acquired territories, amounted to 2,311,237 *l.* There was a nominal increase of the land revenue in Bombay of 348,000 *l.*, caused by a different mode of stating the account; those sums together make up 7,519,716 *l.*

8197. Can you state how that nominal increase of the Bombay land revenue arose?—The Bombay Government used to deduct from the revenue grants to mosques, pagodas, &c. The impropriety of this was pointed out by the Court, and the gross amount is now stated.

8198. Sir *T. H. Maddock.*] Have you the detail showing what the sum of 486,000 *l.*

J. C. Melvill, Esq.
14 July 1853.

4,860,000 *l.* consists of, separating the land revenue from the other items?—I have. I will deliver in the Statement.

[*The same was put in, and is as follows:*]

	£.
The Gross Revenues of India amounted in 1833–34 to	18,016,918
1850–51 to	25,536,634
Showing an Increase in the latter Year, of	£. 7,519,716

The Increase is derived under the following Heads:		£.
Opium		2,081,099
Customs		179,384
Stamps		102,390
Land		4,288,963
Excise duties in Calcutta		8,403
Sayer and Abkaran		494,498
Mohturpha		20,948
Miscellaneous		360,924
		7,546,609
Decrease in Salt		26,893
	£.	7,519,716
Deduct gross revenue of Scinde, Punjaub, and other newly acquired territories	2,311,237	
Also, nominal increase of land revenue at Bombay, arising from the revenue in former years having been stated after deduction of grants to mosques, pagodas, &c.	348,000	
		2,659,237
	£.	4,860,479

	£.
Or, Opium	2,081,099
Customs	157,395
Stamps	83,613
Land	1,995,042
Excise duties in Calcutta	8,403
Sayer and Abkarree	235,932
Moturpha	15,703
Miscellaneous	310,185
	4,887,379
Deduct decrease in Salt	26,893
	£. 4,860,479

8199. That sum of 1,995,000 *l.* is due to the improved system of collection of the land revenue?—Yes; of course part of it may have arisen from resumptions; I have not the means at present of distinguishing the proportions.

8200. *Chairman.*] Can you state the financial result of the administration of Scinde and the Punjaub since they came under the British rule?—Scinde has been under the British rule for 10 years; during the first five of those years the average charge was 378,250 *l.*; during the last five years it has been 193,976 *l.*

8201. That is the charge beyond the revenue?—Yes; the Punjaub we have had for four years, and there has been a surplus of 468,292 *l.* per annum on the average.

8202. Sir *T. H. Maddock.*] Do the estimates for the future hold out a prospect of increase?—Not materially.

8203. Mr.

8203. Mr. *Mangles.*] Has there not, in one or two of the last years, been a very considerable item for public works in the country?—There was a large item in 1851–52, to the extent of 15 lacs of rupees, for building and other public works.

8204. *Chairman.*] The deficiency calculated on Sattara has now been changed into a small surplus, has it not?—Yes, it has.

8205. Sir *T. H. Maddock.*] Does that make any allowance for the military expenses?—It does not.

8206. What effect do you consider to have been produced on the finances of India by the abolition of the transit duties in 1835?—It would appear from the printed accounts that the Customs duties have entirely recovered from the effect of the abolition of the transit duties; but this is more nominal than real, in consequence of the alteration which has taken place with regard to the salt duties, under which large quantities of salt are now imported into India, and are subject to an import duty, which is carried to the head of Customs. No doubt other branches of the revenue have been benefited by the abolition of the transit duties, though it is not possible to state to what extent. Upon this subject of transit duties, whilst no objection can be taken to giving the credit of the abolition to all parties who had a share in that great measure, yet as the conduct of the East India Company has been impugned with respect to it, and it has been suggested that they were rather obstructives than promoters of the abolition, perhaps the Committee will allow me to state to them that, on the 10th of June 1823, the Court addressed a despatch to the Government of India, in which, after assigning the reasons, they added, "Upon all these considerations, we direct that, on the receipt of this communication, you immediately take into your particular consideration the propriety of abolishing all internal duties, under whatever name collected, on piece goods and raw cotton, the produce either of our own territories or those of our allies." I believe that was the first suggestion which appears upon the Indian records with respect to the abolition of the transit duties.

8207. Sir *T. H. Maddock.*] That was confined to piece goods and raw cotton?—It was.

8208. Mr. *V. Smith.*] Why was not that direction followed up?—It was followed up, but at a distant period. I apprehend that the first Burmese war, and consequent financial considerations, interfered with it.

8209. What period intervened between the date of that despatch and the first step which was taken in the abolition of the transit duties?—In 1829, the Court wrote again upon the subject. On the 27th of January 1830, the Court said, "The great objections to the transit duties appear to us more deserving of attention each time we recur to the subject." Then came Lord Ellenborough's interference in 1835, when he desired a despatch to be written, giving specific instructions for the abolition of the transit duties. The Court were then apprised of the abolition of the duties on the 2d of March 1836, and when apprised of it, they stated, "the measure itself is in entire accordance with our previously expressed views on the subject."

8210. Sir *T. H. Maddock.*] Was the letter which was written in 1823 caused by any pressure from persons at Manchester?—None whatever.

8211. *Chairman.*] Will you send in a statement of what the net revenue arising from the transit duties previously to their abolition was?—I will endeavour to do so. The amount was, I believe, more than 60 lacs of rupees.

8212. What is the present amount of the registered debt of India as compared with the amount in the year 1834?—On the 1st of May 1834, the registered debt of India amounted to 35,463,483*l.*, and the home bond debt to 3,523,237*l.*; the total debt therefore was 38,986,720*l.* On the 1st of May 1851, which is the latest account we have of the debt in detail, the registered debt of India amounted to 47,999,827*l.*, and the home bond debt to 3,899,500*l.*, making a total of 51,899,327*l.*; the deficiency being 12,912,607*l.*

8213. To what extent do you consider that the finances of India have been affected by the wars which have occurred since 1834?—It is not possible to state precisely the expense occasioned by the wars which have occurred. The establishments have been increased, but to what extent consequent upon the wars cannot be very accurately ascertained. I consider therefore that it is only an approximative estimate which can be formed, and this is attempted in a despatch dated in June 1852, which is upon the table of this Committee, and which shows

J. C. Melvill, Esq.

14 July 1853.

and states the ground for the calculation that the excess of military expenditure, as compared with the period antecedent to the Affghan Expedition has been 30 crores of rupees, besides the increased interest on the money borrowed from time to time to make up the deficiency.

8214. In stating the surplus of the Punjaub, do you deduct from the revenue all the expenditure of the troops employed in the Punjaub?—No; only that of the local corps.

8215. Why should you not deduct the expenditure of the whole military force employed in the Punjaub from the revenue received?—It has not been so done in India; besides we should have to consider what the expense would have been, or where the force now in the Punjaub would have been stationed had it not been for the acquisition of this territory. There has been no increase of the military force consequent upon the acquisition of the Punjaub; and therefore no portion of the military expenditure could be properly stated as a charge upon that territory specifically.

8216. It is in fact only an exchange of one boundary for another, upon which the same number of troops are employed?—Exactly so.

8217. Mr. *Mangles.*] The troops have been thrown forward to a more advanced frontier?—They have.

8218. But the whole of the expense of the local regiments raised in the Punjaub for police and other purposes have been charged against the revenue?—They have.

8219. *Chairman.*] The Committee have been informed that the financial system of India is the least perfect and advanced of all the branches of administration; that in fact it is still in a crude and elementary state; how far do you concur in that opinion?—I do not at all concur in it, and I regret that any such statement should have come to this Committee, especially from a gentleman who was formerly a most promising member of the civil service of India; and I am quite convinced that had he sought information, either at the India House, or at the Board of Control, he would not have made any such statement. I may be allowed perhaps to speak with some interest on this matter. I have been more than 30 years honoured with the confidence of the East India Company, as their principal financial officer, and throughout that period I have witnessed a most anxious desire on the part of both the Court and the Board to detect defect in our system of finance, if they existed, and to correct them. I do not pretend to say that our system is perfect; far otherwise; but I am sure it will bear comparison with the financial system of any country, not excepting England. We have not indeed in India a House of Commons to exercise a vigilant supervision over all items of the public expenditure; that is not a defect in our system, it arises from the circumstance that the Government of India is not, and cannot at present be representative; the Governor-general administers the finances of India, under the general control of the home authorities, and when defects have appeared, remedies have been applied. It was only in 1843 that Lord Ellenborough, taking a view similar to one which had been taken by Lord Auckland, his predecessor, remodelled the system, "so as to bring" (these are Lord Ellenborough's words) "the finances more immediately within the active control of the Government;" and for that purpose he concentrated in one officer the supervision of the expenditure in every branch of the State, which arrangement continues; the office alluded to was that of financial secretary, which did not exist previously.

8220. Is there any periodical revision of the Indian expenditure?—There is a constant revision of the Indian expenditure, by means of quarterly statements of all increases and decreases of charge, which statements after being dealt with by the Indian Government, are transmitted with the records of that Government to the Court of Directors to be dealt with here if they think fit. On the 12th of March 1850 the Court wrote to the Government of India as follows, "We desire to be furnished with quarterly returns, from the 1st of May 1837, of the increase and decrease of the civil charges, specifiying what part of the increase is permanent, and what temporary, and showing when the temporary establishments were reduced, and the date at which they were created."

8221. Is there any comparison instituted between the estimate and the actual accounts of each year?—Yes; there is a most minute comparison by each of the Governments, and afterwards by the Government of India, between the estimated

and

and the actual accounts of each year, and the results of that comparison are transmitted to this country, with the observations of the Government.

8222. There is, first, an audit of the expenditure, is not there?—The accounts are all audited in India, under codes of rules applicable to the civil and the military departments of the service respectively.

8223. That examination is made in India?—The comparison of the actual accounts with the estimate is made in India, and the result is transmitted to this country for the information of the authorities here, and forms the subject of despatches from them to the Government of India, as often as they think fit. All the accounts of the subordinate governments are forwarded to the Supreme Government, and come under the review of the financial officer, who was appointed in Lord Ellenborough's time to supervise the expenditure. He makes his report, and his explanatory statement, and the whole then, with a despatch from the Government, is transmitted to this country.

8224. It is then brought before the authorities here?—It is.

8225. And those authorities makes their observations?—They do constantly make their observations, especially upon the differences which may appear between the estimate and the actual result.

8226. Sir. *T. H. Maddock.*] Is the audit which you speak of, an audit of the accounts in gross or of each separate item of expenditure?—Every item of the account is audited in India.

8227. With vouchers?—Yes.

8228. Mr. *Mangles.*] So that not a single rupee is issued from the Treasury for any expense, say in the civil department, without a regular voucher written across the face of the bill by the auditor, that it is a legitimate item of expense?—Yes, and so with the military expenditure; every paymaster is practically an auditor, and nothing which he disburses is allowed to him in account till it is audited.

8229. Sir *J. W. Hogg.*] Is it a pre-audit or a post-audit; an audit before the payment, or an audit after payment?—Most of the fixed salaries are paid under established rules; the audit of contingent expenditure takes place after the disbursement.

8230. *Chairman.*] It has been stated to the Committee that redundancies and deficiencies of establishments are allowed to accumulate till they become no longer bearable, and that then finance committees are appointed; do you concur in that statement?—I do not concur in it, but, on the contrary, must be permitted to deny its accuracy. A broad distinction is always drawn in India between temporary offices, such for example (and I believe the instance has been referred to in evidence before this Committee) as officers employed in revenue settlements or resumptions, and offices of a permanent character. The eye of the Government is continually upon this distinction, and the opportunity watched for saving the proportion of the charge which is temporary. The statement that finance committees are required for such a purpose is, so far as I know or can judge from documents, utterly unfounded. As an example, here are the proceedings of the Government of Bengal in the revenue department, dated June 1846, in which the Secretary to the Revenue Board writes to the Secretary to the Government, and sends two lists, drawn up in a prescribed form, under a regular system; one containing the names of the deputy collectors who are in employment at this date, and the other, those whose services have been dispensed with in consequence of their services being no longer required, and who are waiting for employment. I mention this to show that it is the system of the Government to watch most vigilantly those temporary offices.

8231. Sir *C. Wood.*] Do you remember some recent correspondence on the subject of the employment of temporary officers on the works of the Ganges Canal, in which orders were sent from home relaxing the stringency of the rules prevailing in India, in consequence of its being clear that they actually impeded the public service?—I well remember the circumstance, and instructions were sent to India in consequence.

8232. *Chairman.*] It has also been stated that there is no annual comparison of the whole of the income with the whole of the expenditure, nor any systematic apportionment of the surplus for the public benefit; have you any remark to make upon that statement?—There is a system of examination, which results in the ascertainment of either a surplus or a deficit. When there is a surplus, the Government feels itself free to sanction and go on with works of public utility.

J. C. Melvill, Esq.

14 July 1853.

When there is a deficit, of course their power of advancing such works is materially crippled and impeded; but a systematic examination takes place, and the result determines the proceedings of the Government.

8233. The whole expenditure of India is controlled by the Governor-General in Council, is it not?—Yes, it is. The Act of 1834 invested the Governor-General of India in Council with more comprehensive powers than previously existed over the finances of the subordinate governments, and it was to enable the Government more effectually to exercise their authority that Lord Ellenborough made the arrangement which I have before mentioned.

8234. Then you do not consider that the Government of India is kept in tutelage by the Home authorities?—No, I think it quite a mistake to say so. The current supervision of the finances of India is with the Government of India; the Home authorities undoubtedly exercise a control, but that is principally with respect to propositions for increasing salaries or for creating new offices or granting pensions; in those cases it has been considered salutary that the Government of India should be kept in check by the Home authorities. Besides this, the Home authorities review periodically the finances of India. The Committee have before them an example of what those reviews are. The last I think was dated in June 1852, and has been printed.

8235. Sir *T. H. Maddock.*] To what extent is the Governor-general in Council permitted to sanction any expenditure upon public works without the previous sanction of the Home authorities?—There was an old limit of 10,000 rupees. I believe that has been extended to 50,000 rupees; but now the reference to the Home authorities it so quickly made and answered, that no inconvenience arises from that limit.

8236. Is it your opinion that any inconvenience would attend the extension of that limit of 50,000 rupees?—I do not see that any advantage would be gained by relaxing the check which at present exists.

8237. Mr. *Hardinge.*] Has any inconvenience hitherto arisen from that limit being maintained?—I do not think there has.

8238. Sir *T. H. Maddock.*] Is not the Governor-general in Council as competent to judge of the necessity of any particular expenditure, and of the existing state of the finances, as the Home authorities can be?—The constitution of the Government of India involves a control by the Home authorities; and while that constitution exists, I do not think it any fair ground of complaint that rules are prescribed to the Government limiting its powers.

8239. Is not it the fact that the Governor-general can, without reference to the Home authorities, enter into a course of proceeding, such as the invasion of a territory, or the declaration of war, liable and likely to entail far greater expenditure than that to which he is limited for the purposes of public works?—The Government of India is, by law, expressly precluded from entering upon any such courses of proceeding without instructions from the Home authorities, unless in case of necessity, the burden of the proof of which lies with the Government.

8240. *Chairman.*] Was it the policy of the Company, previously to 1834, to mix up their territorial and commercial concerns in matters of account?—Quite the contrary. I am astonished that such a statement should have been made. The Charter Act of 1813 prescribed that the accounts of territory and trade should be kept separate and distinct, and required that a plan in detail should be arranged for the purpose. A plan was so arranged: the law has been strictly obeyed; no considerations of policy were ever permitted to interfere with it. In 1834 the effects of the plan, and its results, underwent the strictest scrutiny by Parliamentary Committees. The Board of Control appointed a professional accountant to investigate those accounts, and the result was, that the East India Company's accounts of the transactions between the territory and the trade were maintained in every respect.

8241. Was there anything in the way in which those statements of account were made out that could give rise to the idea that they were mingled?—I think not. Of course long complicated accounts require a professional person or persons familiar with the system of accounts to unravel them; but there was nothing that an accountant could not immediately understand.

8242. How are the accounts from India kept?—They are kept upon the principle of double-entry. I have been surprised and somewhat amused to hear it stated as a proof of the superiority of the English over the Indian system, that

that books of account on the principle of double-entry have been opened in each of the departments; in this respect the example of the Indian system has been copied; every officer of account in India, as long as I have known the department, has his books of account kept upon the principle of double-entry; those books of account are sent periodically to the Governor-general, and then the financial officer at the Presidency compiles his general books, which are sent home. I wish I had an opportunity of showing to the Committee a set of those general books; they contain perhaps the only example in the world of all the financial affairs of a great government, comprehending several subordinate governments, reduced into books of account, made out in the form and upon the principle of a merchant's accounts.

8243. Is there any change or improvement which your experience enables you to suggest in the mode of keeping the accounts of the finances of India?—There is not; there may be improvements in the mode of stating the results, either for the information of Parliament or of other persons, but not in the mode of keeping the accounts.

8244. Do you recollect any complaint by Sir Charles Metcalfe of the way in which the accounts were kept in India?—Not of the way in which the accounts are kept; but I recollect a case in which Sir Charles Metcalfe made a blunder; in the year 1835 he wrote to the authorities in this country to tell them that he feared that the finances of India would not bear the charges under the new system prescribed by the Act of 1834, and in proof of that he made certain financial statements, the practical effect of which was to include a large amount of the home payments twice. In the course of a few weeks the mistake was pointed out, and he wrote a despatch explaining his mistake, and correcting it. Surely this is no proof that our system is defective. It is an unavoidable circumstance, from the necessity of the case, that part of our revenue is expended in England and part in India, but every one who is conversant with Indian finances knows that.

8245. Did this mistake of Sir Charles Metcalfe's arise from the confused state of the accounts, or was it a mere accidental error his part?—Certainly not from any confusion in the accounts. I am surprised that some officer of account, at the moment, did not point it out to him.

8246. Sir *T. H. Maddock.*] Would not you attribute the mistake made by Sir Charles Metcalfe to the accountant-general of that day?—I am not prepared to say that; I am not informed. I remember Lord Hastings taking the whole of the finances out of the hands of the accountant-general, and writing a despatch according to his own view, and contrary to the views of the financial officer.

8247. That was a period when Mr. Holt Mackenzie was one of the secretaries, was not it?—I believe he was.

8248. Mr. *V. Smith.*] Have those letters of Sir Charles Metcalfe, the first alleging that there was a deficit, and the second acknowledging his own mistake, been printed?—No.

8249. Could you produce them?—I could.

8250. *Chairman.*] Do you consider the system of accounts in England to be applicable or capable of being applied to India?—I am not very conversant with the system of financial accounts of this country, and I very strongly deprecate, and should wish to avoid the common error of attempting to speak upon a subject with which one is not familiar. The proposition, however, to have a budget in India, annually voted by the Legislative Council under the proposed enlarged constitution, and to incorporate it in an Appropriation Act, is a novelty, and I would submit, that we are scarcely sufficiently advanced to attempt so to apply to India the principle and the practice in finance of a representative government. I would further observe, that the inconsistency of so checking the acts of the Governor-general, and yet complaining, as has been done in evidence which has been given to the Committee, that the Governor-general is too much checked from home and kept in tutelage, is manifest.

8251. By the Act of 1834, it was provided that the Court and the Board should frame the forms in which the results of Indian finance should be exhibited to Parliament; what was done in consequence?—As soon as the Act of 1834 was passed, forms were prepared, and with alterations suggested by the Board of Commissioners, were adopted. I have in my hand the forms now in use. They prescribe the rate of exchange at which the Parliamentary accounts should in future be rendered, being 2*s.* a sicca rupee.

J. C. Melvill, Esq.

14 July 1853.

8252. Sir *T. H. Maddock.*] Popularly, the accounts are converted from rupees into sterling money, are not they?—Yes, at 2*s.* a rupee.

8253. That being not sicca rupees, but Company's rupees, which are of 16 per cent. less value?—That is the popular practice, and its accuracy must depend upon the value of silver in the market; 2*s.* the sicca rupee was close upon the metallic value of the coin when that rate was adopted.

8254. *Chairman.*] It has been stated in evidence that the accounts are given net and not in gross, is that the case?—If the Committee will refer to the accounts, they will see that the income and expenditure are stated in gross, and that in order to show the amount of the gross income available for the purposes of the Government, the fixed charges upon the land, the charges of collecting the revenue, and the cost of salt and opium, are separately shown and deducted. This mode of statement was adopted to meet the objections taken, in the inquiries which took place previously to 1834, to the form of account which formerly existed; and it appears to me that it is quite as simple and intelligible as any statement which I have seen even of the finances of this country. With respect to the Home Accounts, an objection has, I hear, been taken to our having stated the balance of the transactions between the Government and the Company, instead of both the credits and the debits. Now, that account comprehends two large items. A claim of the Company on the Government for the expenses in England for the Queen's troops serving in India, and a claim of the Government on the Company for the balance of the expenditure for the China expedition. The Government asked the Company to pay what was due to them. The Company replied they would do so when the balance of the China account was settled. The accounts on both sides being nearly equal, one has practically been set against the other, and this has led to the statement of the account in the mode in question. I am myself a strong advocate for stating everything in gross, and that is the principle of all our accounts. There may occasionally be slight departures from it, but they are rare exceptions, and always susceptible of explanation. I see again, that an objection has been taken to our having stated the interest on the home cash balances as a deduction. It is so in the series of accounts applicable to the territory of India, because there is no head of receipt of revenue in this country to be included in these accounts, the only item of receipt being that casual one of interest upon the cash balances; and, therefore, it is stated among the home charges as a deduction; but if the Committee will refer to the Home Accounts, they will there find it stated in gross, and distinctly.

8255. Sir *T. H. Maddock.*] If it should be considered desirable to have annually exhibited the gross revenue under every item, would there be any objection to state that in the accounts, with the deductions?—That is now done; the gross revenue is stated, and the deduction is stated; those accounts can be rendered in any form that the House of Commons or Parliament may desire; there is this difficulty in altering the forms, which we experienced in 1834, that it destroys the power of comparison; and further, there are hardly two men who would agree in the mode of stating an account. We find Members of the House of Commons calling for the same thing under different forms; every man likes to have his account stated in his own way. I confess I see no objection to the present form of the account, but at the same time, if it is susceptible of any improvement, I am sure there will be the greatest possible readiness to improve it.

8256. *Chairman.*] Would it be possible to give with any exactness any return of the real cost of collection of the revenue in India?—I think it would be impossible, because the charges of collection include the salaries of officers of high importance in the administration of the country, and it would be very difficult to distinguish the proportion of such salaries which is applicable to mere collection, and the proportion which is applicable to administration.

8257. Sir *T. H. Maddock.*] Is there any distinction made in bringing to account the salary of such an officer as a magistrate and collector?—No; it is all stated under the revenue branch.

8258. Though a portion of it would more suitably come under the head of police and judicial administration?—I do not know whether it would be properly characterised as police or judicial. It is very important, even for revenue purposes, that the disputes with regard to land should be satisfactorily and promptly adjusted.

8259. Mr.

8259. Mr. *Mangles.*] Do you mean that a large proportion of the duties even of a collector are judicial?—They are magisterial.

8260. *Chairman.*] What amount of cash balances is considered to be required in India?—That has been a subject of very frequent discussion between the authorities in this country and the Government in India. Before the acquisition of the Punjaub, eight crores of rupees was regarded by the Home authorities as sufficient; the Government of India thought a larger sum was necessary; since the acquisition of the Punjaub, both parties have agreed that the necessity for cash balances was thereby considerably increased; and the latest account which we have received, and which is only dated three months ago, gives the opinion of Lord Dalhousie and his Government, that they could do in time of peace with 10 crores of rupees. Of course there are various circumstances to be taken into the account, in considering what amount of cash balance is necessary. There is the vast extent of the country; there is the difficulty of transport; the absence also in many parts of India of the means of remittance from place to place which are available in other countries, and the necessity therefore of making the remittance very frequently in bullion. There is further to be considered the immense amount of payments required to be punctually made at different places, upwards of 420 in number. I would further observe, that the revenue of India comes in unequally. The cash balances are stated as on the 1st of May, and the revenue does not begin to flow in abundantly until late in the year; so that there is, for a time, a gradual reduction in the cash balances, which creates a necessity for their being very large at the commencement of the official year. There are also very large requirements of the Home Treasury, which are obtained by means of bills upon the Government of India; and there must always be a degree of uncertainty as to the proportion of remittance which will be drawn at any particular period. It depends upon the state of the trade, and upon the demands of the merchants, and the Government must be prepared to meet bills to any extent within the amount of the annual requisition. By the last mail we drew for 700,000 *l.* upon the Government of India; I mention that to show the necessity for very large cash balances.

8261. The state of things is so different in India from what is in England, that you cannot make any comparison as to the relative amount of the cash balances required in the two countries?—Certainly not.

8262. Would there be no means, as in this country, of borrowing upon the growing revenue in India?—I think not; I should be sorry to see the Government reduced to that necessity.

8263. Could it be done?—I daresay the Bank of Bengal might possibly lend money for any temporary purpose; but the Court of Directors have considered that to be so mischievous, that they have interdicted any connexion of of that kind between the Government and the Bank.

8264. From one treasury to another, could not the accounts be settled by drawing?—They are so, as far as possible.

8265. That practice could not be increased you think, to such an extent as to diminish the amount required in the different treasuries?—I do not think it could.

8266. Sir *T. H. Maddock.*] Could you give the Committee a statement, showing, with respect to those 420 treasuries, the balance in each at any particular date, with the estimated expenditure of three months succeeding?—It would be very voluminous; we have such statements sent home.

8267. *Chairman.*] There is a project being carried into effect of reducing the interest upon the Indian debt from 5 to 4 per cent., is there not?—There is.

8268. Upon what amount of debt has that reduction been already made?—The first order applied to the transfer loan; as soon as the home authorities had the power, they wrote to the Government of India to desire that it should be immediately advertised for payment. The principal amounts to about 3,500,000 *l.* In 1834 the inetrest upon the transfer loan was reduced from six per cent. to five per cent., and it was conditioned with the holders that it should not be discharged till April 1854, and that 15 months' notice should be given of its discharge. When January 1853 arrived, the Government were desired immediately to advertise it, and they did so. A period was fixed within which the holders might transfer into a new loan, upon precisely the same terms as the old loan, with the exception of the rate of interest, which was to be reduced to four per cent., and the period for such transfer expires on the 22nd of this month. We have

J. C. Melvill, Esq.

14 July 1853.

have already received applications for transfer to a large amount, and I have no doubt, with the exception of a few trustees who may be under certain legal difficulties, the whole amount will be transferred; in fact, the new stock is now at a premium.

8269. Do you mean that the whole of the principal upon which the reduction can take place is 3,500,000*l.*?—Of that particular debt. Then the Government, seeing its way clear to the accomplishment of the reduction as respected the transfer loan, advertised three crores of their ordinary five per cent. debt for discharge, inviting the parties at the same time to subscribe the amount into a four per cent: loan. We have not received particulars of the result, but we know that when the last accounts left India the operation was already very successful, and there was no doubt of its being entirely accomplished. When that is done, the Government will, I presume, proceed with the same operation over the whole amount of their remaining five per cent. debt.

8270. Sir *T. H. Maddock.*] What is the amount of the Indian debt at five per cent. that is liable at any time to be paid off?—£. 25,513,000.

8271. That 25,513,000 *l.* is exclusive of the debt of the King of Oude, and other similar debts?—I believe it is.

8272. What is the present amount of cash balance in the treasury of India?—£.14,250,000.

8273. Has not that great amount of cash balance facilitated the process of paying off the debt?—No doubt the surplus cash balance has been the lever with which the Government has operated upon the debt in view to a reduction of the rate of interest.

8274. Without that the Government of India could not continue the process of reduction?—They would run great risk of embarrassment.

8275. Mr. *Spooner.*] Is there any period fixed before which no further reduction can take place in the rate of interest?—There are conditions applicable to some portions of the five per cent. debt. The new transfer loan is not to be reduced for a further period of 20 years; but the other debt, which is in process of reduction, is liable to discharge upon three months' notice. The saving of interest, if all the five per cent. loans were converted into four per cent. loans, would be 255,000*l.* a year.

8276. Sir *C. Wood.*] Have not authority and directions been given to the Governor-general to effect that purpose as rapidly as possible?—Yes; the Governor-general anticipated the orders of the Home authorities; but those orders went further than the Governor-general had done; they went to the extent of his advertising seven crores.

8277. *Chairman.*] In a previous answer you stated, that in calculating the military expenses in the Punjaub the expense of the additional force for police purposes was deducted from the revenue; has the same system been adopted in the territory of Scinde, and does that deficiency show more than the additional cost of military expenditure for police?—I think that most of the military charges of the troops employed in Scinde are stated in this account, though it is not so in the Punjaub.

8278. Why is a different system adopted in Scinde to that which is adopted in the Punjaub?—I have not sufficient information to enable me to state precisely the system adopted by the Government of Bombay in stating these accounts.

8279. In order that a fair estimate may be formed with regard to the Scinde territory, would not it be advisable to adopt the same system which is adopted in the Punjaub?—If you compare Scinde with the Punjaub, undoubtedly the accounts should be framed upon the same principle.

8280. Can you distinguish the expenses of the local corps from the ordinary military expenditure?—Not satisfactorily, without reference to Bombay.

8281. Mr. *Hardinge.*] Do the regular cavalry come under the head of military charges?—They do.

8282. Sir *T. H. Maddock.*] Does that item of military expenses include the allowances of the regular troops stationed there?—I cannot say positively.

8283. *Chairman.*] Will you explain to the Committee what were the grounds upon which the Government of India directed its receivers at the different treasuries not to receive gold coin in payment of the revenue?—The Government of India, after the establishment of the uniform currency, reserved to itself the right by proclamation to regulate the terms upon which gold was to be received at the public treasury.

8284. That

8284. That was in 1835?—It was. Finding that gold was coming largely into their treasury, under the proclamation, and that they had no means of re-issuing it, it not being a legal tender, the Government exercised its right and withdrew the permission.

8285. The permission was issued in 1841?—Yes.

8286. The change, making gold not a legal tender, occurred in 1835?—Yes.

8287. Will you give your view to the Committee as to the practical inconvenience or advantage which would arise from making gold a legal tender in India?—Silver is the standard of India, and I think it better suited to the transactions of the people, so minute are they, than gold would be. It is a matter of opinion, but I do not think, myself, that two standards could be maintained. If gold became depreciated, it would be used to buy up silver, and I think great distress would result to the people if that were to occur. I speak with diffidence on such a subject as this, but there are authorities on my side, and I have prepared a memorandum upon the subject, which, if the Committee please, I will deliver in.

[*The same was delivered in, and is as follows:*]

MEMORANDUM as to GOLD CURRENCY of INDIA.

IT is believed that gold and silver were coined in India before the time of Akbar. In Mr. Marsden's collection, there is a silver coin of Altmash, one of the Delhi kings, who died in 1235. Shir Shah (A.D. 1535) changed the name of tankha (the current coin at that time) to that of rupeia or rupee, which was adopted by Akbar on his accession in 1556. The first gold muhr* (vulgarly called mohur) recorded in history was struck by the latter prince in the year 1565. It contained about 172 grains of pure gold.

Akbar fixed the weight and relative value of money on a scale which remained unaltered till the dissolution of the Mogul empire, and is the basis of that now in use. His rupee contained 174.5 grains of pure silver, and was worth 1*s.* 11½*d.* of English money at that day, the shilling of Queen Elizabeth containing 88.8 grains of pure silver. Akbar's standard, as above stated, continued almost unaltered all over the Mogul dominions until the breaking up of the empire, when numerous mints were established by the ministers and viceroys of the principal soubahs who had assumed independence, and the coin was gradually debased as the confusion and exigencies of the times increased. The Mahratta and other Hindoo states also established mints of their own, retaining for form sake the Emperor's name and superscription, as a titular avowal of Delhi supremacy.

Hence may be traced the differences which prevailed and still prevail in the currencies of India. The extent to which the irregularities of the mints had proceeded in the reign of Shah Alum, is thus described in the preamble of Regulation 35 of 1773: "The principal districts in Bengal, Behar, and Orissa had each a distinct silver currency, consisting either of 19 sun Moorshedabadees, or old or counterfeit rupees of various years, coined previous or subsequent to the Company's administration. The only parties who benefited from such a state of things were the shroffs, and the East India Company endeavoured to remedy the evil in 1773, by declaring that all rupees coined for the future should bear the impression of the 19th year of Shah Alum; and thus it happened that the sicca rupee was the only one of their coins which retained the full value of the original Delhi rupee.

Sir James Stewart in his work† on the coins of Bengal observes, "The standard of the Bengal money has ever been silver. Gold has been occasionally coined, but the great bulk of the currency has been silver." A coinage of gold mohurs (worth intrinsically 11 ½ siccas or 13·34 current rupees, but declared to be equal to 14 sicca, or 16·24 current rupees), was established in Bengal by the consultation of Government held on the 2d June 1766, and this was the first occasion on which a gold coin in Bengal had been put on the footing of money with a legal denomination with respect to silver coins. It was made a legal tender in all payments; whereas the gold coins which had previously been struck at Delhi had passed only conventionally, being left to find their value in the market. This coinage of gold in 1766 was professedly undertaken with the view of giving encouragement to the bringing of gold to the Mint, and Sir J. Stewart remarks as follows: "The Government of Bengal did not consider that every encouragement, as it was called, given to gold coins, must occasion the melting down and exporting of the silver coin. The only encouragement it was possible to give to gold coins was to fix a denomination to the new gold coins above their due proportion to the silver currency, or in other words, to render the gold intrinsically worth less in payments than the silver currency, the consequence of which is, to engage every one to pay in gold rather than silver." The result which attended the gold coinage in question, is thus recorded by Sir J. Stewart: "Nobody in Bengal would pay willingly in silver rupees after the issuing of this gold currency, and it was the greatest oppression to force them to it. The people of that country (India) had been so long accustomed to silver coin, that they never would, except when forced to it, receive the mohurs in payment; so the Company was

* This word signifies "the impression of a seal."

† Published in 1772.

J. C. Melvill, Esq.

14 July 1853.

was obliged to make a new regulation in 1769, little better than the former. At last the gold currency fell altogether to many per cent. below its intrinsic value, according to the saying, Dum vitant stulti, vitia in contraria currunt."

The difficulty of keeping gold coin in circulation was so great, that in 1796 the Governor-general (Sir John Shore) recommended the adoption of silver as a sole legal tender; "first, because it had ever been deemed the standard of India; and, secondly, because looking to the lower classes, to the price of labour, and of the necessaries of life, the smallest possible gold coin was unfit for general circulation, and the cultivator or manufacturer who received it would be charged with a batta on the exchange or disbursement of it." In reply to this recommendation, the Court of Directors stated that there appeared to them to be a necessity for a new coinage, both of silver and gold. The views of the home authorities were not acted upon till 1819, when an approximation to uniformity of the coinages of the three presidencies was attempted; the gold mohur of Bengal, and the gold rupees (as they were called) of Madras and Bombay, being valued relatively to silver, in the same proportion of 1 to 15, and being declared legal tender in payments.

But the market-value of the gold mohurs then coined was considerably in excess of their denominative value; they were consequently but little used for the ordinary purpose of currency.

Gold, then, never obtained a very extensive currency, and had practically ceased to be legal tender in India for many years antecedent to 1835. By the resolution of the Government of India passing the Act No. 17 of 1835, it was declared, that although the new law would not give to the gold mohur, and its subdivisions, the character of legal tender, the Governor-general would, from time to time, fix (by proclamation) the rate at which they should be received and issued from public treasuries in lieu of silver. The rate then fixed was that given in the Act as the denominative value of the mohur and its subdivisions.

Some doubt appears, however, to have existed between 1835 and 1841, whether the gold coins would be received at the Government treasuries. The sub-treasurer at Calcutta hesitated to receive them. The proclamation of January 1841, authorising their free receipt in payment of Government demands at specified rates, was therefore issued, at the suggestion of the Mint Committee, with the double object of clearing up the doubts upon the subject, and of giving a more free circulation to the gold coins. But it does not appear that the deliveries of gold bullion to the Mint for coinage increased in consequence of the permission given by this proclamation, and the reason doubtless was, that after adding the one per cent. seignorage for the coinage, no profit would have resulted from the exchange of gold for silver. The case, however, is now entirely changed. The price of from 3 *l.* 6 *s.* to 3 *l.* 10 *s.* per oz., by which it is understood that gold has lately been purchased in Australia (although in itself no criterion of the ultimate fixed value of gold in relation to silver), affords, temporarily at least, a vast temptation to speculators to send it to India to obtain there silver in exchange, at the rates which were fixed by the Government at a time when the fresh discoveries of gold were not thought of. It was clearly the duty of the Government to take the measures which they have adopted, to save the State from loss on account of the operations of speculators.

The question, however, of the propriety of giving to gold the character of legal tender, to enable it to co-circulate with silver, is quite distinct from that just noticed. The following remarks may help, by analogy, to elucidate this question.

Silver was the standard of value in this country (England) till the year 1774, although gold coins passed current at certain fixed rates, and were legal tender. In 1774 it was declared by authority that silver coin should not be legal tender for sums above 25 *l.*; and in 1816 the present over-rated silver currency was introduced, being legal tender only to the extent of 40 *s.* Practically, however, all large payments were made in gold subsequently to the year 1717, when the guinea was over-valued by being declared equivalent to 21 *s.* The result of this measure was, that the new silver coins were exported, and that none but worn and debased coins remained in circulation. The silver was expelled by the gold, although for 57 years afterwards (from 1717 to 1774) silver was nominally a legal tender to any amount.

Again, the financial history of France affords an instance of a similar character. Previously to 1785, the Louis d'or was rated at 24 livres, when it was really worth 25 livres 10 sols. By making payment in gold, debtors would clearly have lost 1 livre 10 sol pieces on every 24 livres of liabilities. The result was that gold payments were not made, and that gold (although a legal tender) was nearly banished from circulation. Silver alone became practically the currency of France.

Recently in the United States of America, gold has been declared the sole standard of value; and the dollar piece has been simultaneous depreciated in the same way as the silver currency of England, for the purpose of retaining it in circulation. Otherwise it was foreseen that silver would altogether disappear.

The Government of Belgium, foreseeing the inconvenience likely to result both to the people and the Government, have abandoned the double standard which existed there up to last year, and have declared silver to be the sole standard of value. In France, where the double standard is still maintained by law, it is surmised that a revolution in an opposite direction to that which occurred in 1785 will ere long take place, and that silver will be gradually expelled by the gold. The recent enormous coinages of gold at the Mint of Paris justify this conviction.

Upon questions affecting the currency, however, one cannot write or speak with too much diffidence; yet why should it be supposed that the effects described above as having resulted

resulted in other countries would not be produced in India if the double standard (silver and gold) were to be now introduced? The case of the gold mohurs, to which it was attempted to give currency in 1766, at a higher than their natural value, as explained by Sir James Stewart, should be borne in mind as a case very much in point. It cannot be questioned that the natural tendency of the recent vast discoveries of gold, or rather of the increased facilities with which gold is produced, will be to deteriorate its value. This is the most probable effect, although at present there are no striking indications of it. Hence it may be assumed that any exact relative value now fixed as between gold and silver would be liable, at no distant period, to considerable variation. Supposing gold to be declared legal tender, all debts* will be discharged in it so soon as it becomes depreciated below its nominal value, and then silver will be exported for the purpose of buying gold. This will be the natural result so long as any undue irregularity of nominal value exists between the coins of the two metals, and the only remedy would be the inconvenient, expensive, and altogether objectionable one of changing either the size or denominative values of the coins from time to time.

The effect, however, of a change from a silver to a gold standard in a rich country like England, where the transactions of the people are of a magnitude sufficiently great to maintain an extensive gold currency, differs materially from that which would result to the people of India. The monetary transactions of the latter are still (as they were during the Government of Sir John Shore) of the most minute description, requiring, for the most part, the lowest denominations of silver currency (the two and four-anna pieces), and even lower than these (the copper pyce and half-pyce pieces); the coin last mentioned (half-pyce) represents 1-128th of a rupee. It cannot be supposed that such a population could, to any extent, absorb a gold currency, if the value of gold should continue at any approximation to its present value; and unless (which the boldest man will scarcely affirm) the point has now been reached at which the relative values of gold and silver can safely be determined, it has been shown by the analogous cases of this country, France, and America, that the coin which is relatively the cheaper of the two will drive away the dearer.

We arrive, then, at the conclusion, that practically two standards of value cannot co-exist; and that although, in a wealthy country, comparatively little injury may result from the double standard, the effects in India would be most seriously felt by the masses of the population.

8288. You say that silver is the standard in India. Up to 1835, it was not the sole standard in India, was it?—The Government certainly allowed gold to be coined upon certain terms, and to be received at the public treasury; still I think, and I have so stated in that paper, that silver was practically the standard. Sir James Stewart, who wrote upon the subject, and who was a great authority in bye-gone times upon these questions in India, declares positively that it was so, and he traces it back to the time of Akbar.

8289. The proportion that was established of 15 to 1, would surely prevent, under all present appearances, any practical inconvenience arising from the establishment of a double standard on that relative proportion, would not it?—It might; but if the proportions were so regulated as to give an undue value to gold over the silver, the effect would be not to make it a standard at all.

8290. Is not that the proportion in existence?—The Government of India reserved to themselves the power of regulating the proportion; that was the proportion that was fixed.

8291. Under that proportion, do you anticipate that gold would come into India and buy up silver?—It was coming in very rapidly from Australia when the Government issued its proclamation.

8292. Are you aware what the prices of gold then was in Australia?—I am.

8293. What was it?—Less than 3 *l.* an ounce.

8294. Are you aware what the price is by the last advices?—£. 3. 17.

8295. Though there may be for a time a low price on the introduction of gold, would not the price be regulated by the price in this country, and may we not therefore suppose that that low price in India could not be a permanently low price?—There must be constant fluctuations in the absolute and relative value of of the metals, and whenever the one becomes depreciated, it must, I think, have the effect of displacing the other.

8296. The effect which you might apprehend, when the price of gold in Australia was 60*s.* an ounce, would not occur when it was 77*s.*, would it?—No. The Committee will observe, that the Government had no power to re-issue the gold. Gold had ceased to be a legal tender, and under such circumstances the Government

* The position of the debtor and creditor classes generally, and especially of the Indian Government in relation to its debt, is deserving of serious consideration on this part of the subject.

J. C. Melvill, Esq.

14 July 1853.

Goverment would have had no alternative but to send it home in bulk to England, or sell it in the market.

8297. In a country where, as you say, it is very difficult to transport money, or make remittances from one place to another, would not it be desirable to make a legal tender of the more precious and more easily portable metal?—There would be a convenience in it in that respect; but I do not think it would countervail the risk of injury to the people.

8298. In what way would the injury be occasioned?—I think that gold might become depreciated, and might be used for the purpose of abstracting silver; and silver is the metal which is most suited to the transactions of the people.

8299. Sir *C. Wood.*] Would gold be as available for the ordinary payments which the Government has to make as silver?—If the Government declared it to be a legal tender.

8300. *Chairman.*] For remittance to this country gold would be preferable, if resort must be had to a remittance in specie?—Yes; and there can be no doubt that the exchanges are more easily adjusted between two countries having the same standard than between countries having different standards.

8301. The whole question depends upon the proportion established between the two precious metals, does not it?—It does; but there would be an inconvenience in changing that proportion frequently.

8302. Sir *C. Wood.*] Would gold be as available for the payment of the troops as silver?—I think not; the native soldiery could not be paid in gold.

8303. *Chairman.*] An objection has been made to the establishment of gold as a legal tender, that it would be unfair towards the recipients of the dividends on the debt; with respect to the debt created previous to 1835, that objection could not be made, could it?—I think not, because gold was receivable at the public treasury when those loans were negotiated.

8304. Sir *T. H. Maddock.*] Did the Governor-general put on record any minute explanatory of his reasons for the proclamation to which you have referred?—I think not.

8305. Did he explain his reasons in any despatch?—There was a despatch from the Government to the Court, and a despatch from the Court in answer, approving of what the Government had done.

8306. Can those documents be produced in evidence?—They can, if the Committee are pleased to call for them.

8307. Mr. *Hardinge.*] In the statement that has been referred to of military charges, is the expense of the regular Bombay regiments employed in Scinde included?—The expenses of the regiments employed in Scinde are included in the military charges of the Bombay Government, but to what extent they are included in the Scinde charges I am unable to say positively.

8308. Was there any increase to the number of the Bombay regiments in consequence of the annexation of Scinde?—There was an increase in the Bombay army.

8309. Do you agree with a previous witness that a greatly diminished military force may be maintained in consequence of there being now no organized elements of resistance?—I should be sorry to state that, unless it were supported by the opinion of the Indian Government, which it is not.

8310. Have not military witnesses examined before this Committee given it as their opinion that the army could not safely be reduced?—They have; and Lord Dalhousie has asked for an increase in the European establishment.

8311. Do the papers referred to give the comparative expense of the Company's European regiments and the Queen's regiments?—That has been given in the military evidence.

George Gordon Macpherson, Esq., called in; and Examined.

G. G. Macpherson, Esq.

8312. *Chairman.*] I BELIEVE you have been appointed the representative of the British Indian Association in this country, which association has presented a petition to the House, which has been referred to the Committee?—Yes, I have.

8313. I believe you are desirous of making some statements in confirmation of what is contained in that petition?—I am. I went out to India in the Bengal medical service. I remained there consecutively for 21 years, during which time I served with Her Majesty's European troops, the Bengal native cavalry, infantry,

infantry, and artillery. I was then removed to the civil station of Beauleah. While there I carried on indigo works and a silk business. At that time the Government of India traded largely, in fact they almost monopolised the whole of the silk business of the country; but I was allowed, as a civil surgeon, to trade also in any of the products of the country. After being there for some years, and upon my promotion, I was removed to the civil station of Moorshedabad, and a few years afterwards the Company's trade was stopped, when I became a purchaser of some of their filatures, at public auction in Calcutta. I returned to England in 1840, and went back again to Bengal in 1845, when I became a member of the firm of Carr, Tagore & Co. I remained there for two years, and returned early in 1847, since which I have been in Europe. I mention thus particularly what my avocations in India were in order that the Committee may be able to put questions to me upon such matters as from practical experience it may be supposed I have become acquainted with. During my long residence in that country; and from being employed as a professional man, and also having commercial business, I had many opportunities of becoming intimately acquainted with members of all the services, and also with the native community, from the Nawab of Bengal down to the humblest silk-spinner. In the 3d and 4th paragraphs of the petition of the British Indian Association, the natives complain of being allowed only to hold the most subordinate offices, and that the evidence likely to be obtained before the Committee will be from persons more or less interested in the maintenance of the present system. Paragraph No. 10 relates to what is of great importance to the natives of India at the present moment, the constitution of a Legislative Council, which they consider ought to be distinct from the Executive. Sections 11, 12, and 13, I also consider to be very important.

8314. You concur in the opinions which are expressed in this petition?—In almost all of them.

8315. Will you state any points in which you differ from them?—I do not think there are any statements of any importance from which I differ.

8316. Can you explain to the Committee by whom the petition was drawn up?—By natives of Bengal exclusively. The British Indian Association is exclusively native.

8317. Sir *T. H. Maddock.*] Will you describe to the Committee who are the persons whose names are first in this paper; Raja Radhakand Badadar, Raja Kahkrishna Bahadar, Pertaub Chunda Singh?—They are zemindars, supposed to be men of very large fortune, in Bengal.

8318. Are they persons of education?—They are.

8319. Are they persons of enlightened minds?—I should say they were.

8320. Can you state what number of people in the Mofussil signed that petition, as compared with the number of resident natives in Calcutta?—I cannot do that; but I should suppose there must be about the same number of signatures from the Mofussil and from Calcutta.

8321. How many signatures are there to this petition?—I think 5,900.

8322. To what portions of the petition do you wish particularly to point the attention of the Committee?—I should wish to point the attention of the Committee particularly to the constitution of the Legislative Council, to the very inadequate state of the police, and to the resumption laws.

8323. With regard to the Legislative Council, what arguments have you to adduce in favour of the plan suggested by the petitioners?—I consider that the natives of India ought to be eligible as members of the Legislative Council; as far as they have been trusted they have shown themselves admirably qualified either for judicial or revenue offices; I conceive that if they are debarred from entering the Legislative Council, it will be considered a very serious hardship; and natives of India are particularly anxious to be represented in that Council, and it would appear only fair that they should be, considering that they pay the whole of the revenue and taxes of the country.

8324. *Chairman.*] The petitioners explain their views as to the construction of the Government at home; have you anything to state which would illustrate or corroborate those views?—No, I do not think it is necessary for me to go into that subject now. The Bill which is now being discussed in Parliament is to settle the form of the Home Government.

8325. Do you consider that in the views of the petitioners it will be regarded as a satisfactory settlement?—I do not think there will be any great objections,

G. G. Macpherson, Esq.

14 July 1853.

on the part of the petitioners, to the proposed constitution of the Court of Directors.

8326. Mr. *Vernon Smith.*] The present Bill is not what the petitioners ask for?—It is not what they ask for.

8327. They ask for a Council, half nominated by the Crown and half elected by a new body of constituents, altogether superseding the mixed government of the Court of Directors and the Board of Control?—I conceive they would rather retain the Board of Control than the Court of Directors; but they think it impossible that the Board of Control should possess sufficient information, and therefore they have proposed a Board of Management, composed of gentlemen well acquainted with Indian affairs.

8328. Mr. *Ellice.*] They propose also that the Legislature in India, in whatever manner it should be constituted, should have more of a popular character; in what way would they propose to give it a more popular character?—In the first place, they think that a Legislative Council should be established, and that the natives of the country should form a part of that Council.

8329. By the expression "popular character," is it intended that that Council should be named by the Crown, or by the authorities in India, or that there should be the means of election by the natives introduced?—I should propose that there should be certain parties nominated by the Crown for the Legislative Council, and that the remainder should be appointed by the Government of India, but that it should be open to all parties.

8330. That is the only sense, then, in which the petitioners mean to give a more popular character to the Council of India?—They may have meant, and at one time I believe they were anxious, that persons should be appointed to the Legislative Council in the same mode as they are in our colonies.

8331. Solely by the nomination of the Crown, or authorities delegated by the Crown?—Yes.

8332. Mr. *Hardinge.*] How many natives is it proposed to have in the Council?—The petitioners propose that there should be three.

8333. Are you of opinion that three natives in the Legislative Council would represent the feelings and sentiments of the whole native community at large?—I do not conceive that they would represent the feelings of the natives at large, but I think they would be of very great use in the Legislative Council. The other members of that Council might obtain a great deal of information from them, which they could otherwise by no possibility obtain. There are very many things relating to their religion and prejudices with which the other members by that means would become acquainted, which they might not otherwise be aware of in forming rules and regulations.

8334. Cannot they obtain that information now?—I think it is very difficult indeed to do so; I have heard it stated in evidence here, that there would be no difficulty in obtaining information from the natives by any member of the Legislative Council who thought proper to apply to them. Now I think the same witness states, in another part of his evidence, that it is an extremely difficult thing to ascertain from a native what his views may be upon any subject, till he has ascertained what the view and intention of the party questioning him may be, particularly if that party happens to be a person in power. I therefore conceive it must be a very difficult thing to obtain information upon all nice points, a knowledge of which appears to me absolutely necessary; and I also conceive that the information thus obtained must be of a description that very few men would like to legislate on.

8335. Does not the publication of the drafts of Acts enable them to meet together, and give their opinions before such Acts are passed?—It does; they do give their opinions and make remonstrances, but they are not attended to; I mean that they produce no effect.

8336. Do you make that assertion generally, or with respect to any particular Act?—I would refer to one particular Act; Act 21, of 1850; the natives are much alarmed at this Act, which they consider violates the express rules of the Hindoo law, by allowing persons excluded from caste, whether on account of immoral or infamous conduct, or change of religion, to inherit ancestral property.

8337. *Chairman.*] Do you concur in that view?—I do.

8338. Mr. *Hardinge.*] Do you conceive that a native in the Council would be

be looked upon with any jealousy by his fellow countrymen?—I cannot conceive anything of the sort.

8339. Sir *T. H. Maddock.*] Are you of opinion that if three or four native gentlemen were appointed as members of this Legislative Council, they would exercise much or any influence upon the deliberations of the Council collectively?—I am very sure that they would exercise a great deal of influence, and that they would, in all probability, frequently give such reasons to parties who were more violent than themselves as would induce them to withdraw a great deal of opposition which otherwise would be given to any proposed enactment.

8340. *Chairman.*] Supposing three to be the number, from what parts of India would you recommend their selection?—I would select them from Bengal, Madras, and Bombay.

8341. Would those three persons represent the feelings, and the creeds, and the opinions of all the natives throughout our empire?—To a certain extent they would; and I think it would be highly gratifying to the natives to find that they were considered eligible for situations of very great trust.

8342. Mr. *Mangles.*] Do you think it would be gratifying to a Mahomedan, of the North-western Provinces, if a Hindoo of Bengal was put into the Legislative Council?—I think it is very probable it might not be gratifying to him, but I do not think he would object to it.

8343. Would he feel any particular gratification?—That is a question I am not able to answer.

8344. Do you think, generally, the people of the North-western Provinces would feel themselves to be represented in any manner by a native of Bengal?—I might qualify my first answer by advising that there should be a member of the Legislative Council from the North-western Provinces, which would render it necessary to have four.

8345. Even with four members, looking to the size of those provinces, and the great difference of religion and customs which exist, would that number afford any adequate representation?—I think it would; at all events it would enable the members comprising the Legislative Council to ascertain, in a great measure, what the views and feelings of the natives were upon various minute points of which they must otherwise be ignorant.

8346. Are not the members of the Legislative Council almost invariably, if not invariably, men of great and varied experience in the different branches of the service, and who, in those subordinate situations which they previously held, have been in the habit of holding close and familiar intercourse with the natives, and have become very well acquainted with their opinions and feelings?—I am not aware that there has been any Legislative Council hitherto separated from the Executive, and that is one of the great objections which is entertained.

8347. Are not the men who form the Executive Council, and who also form the Legislative Council, men of great and extended experience and knowledge of the natives?—Most decidedly they are.

8348. Are they altogether devoid of the means of knowing what the native opinions are; have not they passed a great part of their lives in close communion with the natives, and would it add much to their stock of knowledge to have a native colleague by their side for the short period they sit in the Legislative Council?—I conceive, as I said before, that it would be of very great importance, even to those gentlemen, whatever may have been the amount of their experience in India, that they should have the assistance of natives while deliberating upon the laws which are to be enacted for the natives of that country.

8349. You speak of natives having shown aptitude in judicial and revenue business, and you seem to consider that as a test of their qualification for legislative duties; do you think it necessarily follows that a man who has shown ability as a deputy collector or a sudder ameen must be qualified for the post of a legislator?—Very far from it. But I would beg to state that I gave that opinion of the natives only as far as they have been tried: they have not been tried in any very important office, and I conceive that it would only be fair that they should have an opportunity of showing whether they are or are not entitled to be trusted.

8350. I understood you to say that the aptitude they have shown for revenue and judicial offices would prove that they are qualified to be legislators?—I would not argue from that that they were necessarily well qualified as legislators,

G. G. Macpherson, Esq.

14 July 1853.

lators, any more than I would argue that a gentleman who had performed the duties of postmaster-general in Calcutta, should be considered qualified to sit on the judicial bench.

8351. Do you suppose, if those native gentlemen of whom you speak had been colleagues of Lord William Bentinck in the Legislative Council, they would have agreed in the abolition of the suttee, for example?—That is a question which it is very difficult to answer; I cannot state what the natives would have done 20 years ago; but I do not think it is altogether fair to judge of them by what they might have thought or done 20 years ago, when they were uneducated, compared with what they are at present. I cannot tell what they might have done at that time; but my belief, is that now there are no men likely to be appointed to the Legislative Council, who would object to doing away with suttee, or any other cruel or barbarous rite.

8352. Do I rightly understand you that you agree with the petitioners as to the injustice of the law which entitles a convert from the Hindoo religion to any other religion to succeed to his patrimonial property?—All the laws of India have been very strong on the point of doing nothing that would interfere with the religion or prejudices of the people of the country. I think that the last charter alludes to that very particularly. Consequently the natives did not expect that a law would be enacted which decidedly interfered with their religion, prejudices, and laws.

8353. Do you think it consistent with justice that a man should be subject to any disqualification or penalty whatever for a conscientious change in his religious belief?—Taking the view of an Englishman, I do not think so; but I am speaking now of the Mahomedans and Hindoos of India.

8354. Is it possible that there should be two views of what is just; is not justice inflexible?—We may have very strong views as to our own correctness of conduct, from the opinions we entertain on religious matters. I would certainly allow the same to a Hindoo or a Mahomedan. We may suppose we are acting very honestly and very consistently with our religion in putting a stop to any law which prevents converts to our religion; for that appears to have been the intention of this Act, 21 of 1850. It would appear to have been done at the instigation of the missionaries, who addressed the Governor-general on the subject when he was absent from Calcutta.

8355. To put the case in a strong point of view, do you think it would be just to deprive an Englishman of any rights which he might possess because he embraced the Mahomedan religion?—I do not.

8356. Then how can you think it right in this instance, without any reference to whether the man goes from error to truth or from truth to error, to deprive him of any rights he might possess on account of a change in his religious belief?—I do not see that we have any right to do wrong that good may come.

8357. The question is, whether it is doing wrong?—If it has been always understood, as it has been by the natives of India, that their religion is not to be interfered with, and if the British Legislature has considered it necessary to lay down this principle very particularly, I think, without the sanction of the Legislature, no interference should take place.

8358. *Chairman.*] The opinion which is stated in the petition you believe to be the general opinion entertained by the natives of India?—I do, decidedly.

8359. Sir *T. H. Maddock.*] With regard to that law, Act 21 of 1850; supposing reasons could have been assigned which would have been satisfactory to the people of India for the passing of such an Act, would not it have been more fitting that that Act should not have come into operation with respect to persons then entitled to any particular rights?—I think there can be no doubt upon that subject.

8360. Upon the subject of the admission of natives into the Legislative Council of India, admitting, for the sake of argument, that the influence which they would exercise upon the Council collectively would not be so great as you suppose; admitting also that those native members would not fully represent the feelings or prejudices of the different races of men in India; still, are you of opinion that the general legislation would be far more satisfactory to the bulk of the people of India if there were native members of the Legislative Council?—My opinion is very decided upon that subject, viz, that the whole of the natives

of

of India would be pleased that there should be some member belonging to the native community in the Legislative Council.

8361. Whether the introduction of a number of natives into the Legislative Council would be a benefit or not, are you aware of any disadvantage which attend it?—I cannot possibly think of any disadvantage; there would only be a small number; I conceive that there could be no disadvantage whatever; even if they showed any determination of resisting the views and wishes of their fellow members, they would always be outvoted.

8362. In case Parliament should not attend to this application of your constituents, and should not sanction the appointment of any natives to the Legislative Council, what course would you suggest by which the natives might obtain redress in case of injury done to them by the Legislature of India, or what mode of presenting remonstrances to some superior authority would there be in such a case?—I am aware of no mode that they could adopt, except petitioning Parliament. It appears to me to be altogether throwing away time to petition the Government in India against what they have done; they have never been known to undo any orders which they may have passed. The only course which appears to me to be open to the natives is that which I have stated.

8363. Then you consider it much wiser to prevent that legislation beforehand than to rely upon a relief from it afterwards?—Most assuredly; and also to prevent agitation in the country.

8364. Mr. *Hardinge*.] Do you know any native at this moment who would be properly qualified to take his seat in the Council?—I think I know two or three. It is some time since I left India, but from my knowledge of men then, I should say there are two or three of my acquaintance, which of course is now very limited, who would be so qualified.

8365. *Chairman*.] Will you point out to the Committee any particular clause in the petition which you think it important to refer to, and state your own views upon it?—The constitution of the civil service is a very important subject.

8366. Mr. *Spooner*.] Do you fully concur in what is stated in the petition upon that subject?—I do.

8367. *Chairman*.] And in the remedies which are proposed?—And in the remedies which are proposed.

8368. You think the institution at Haileybury should be broken up?—Yes, and that the civil service should be open to competition on the part of Europeans and natives; in fact, to all the world.

8369. I observe in the petition there is an objection raised to the age of those who are employed in the exercise of judicial functions; no limit is stated as to age. Can you recommend any particular limit?—From my own experience and knowledge, I should say that this is a point of the utmost importance. I have seen boys (when I say boys, I mean persons under 20) put into charge of some of the largest districts of Bengal.

8370. In what capacity?—As magistrates. I have sometimes known them even appointed as judges to conduct the current business of the office; that was only a temporary arrangement, in consequence of the absence of the judge from sickness or upon business. I conceive the nomination of such young men, without any test as to their qualification, is one of the most crying evils connected with the country.

8371. Is there any previous examination?—At the time I am speaking of there was only the slight examination necessary to enable them to pass the College at Calcutta, which merely ascertained that they possessed certain proficiency in two native languages.

8372. Are you aware that the system has been considerably changed since that period?—I am aware that there has been a very recent change, which I highly approve of; and I am certain that my constituents cannot fail to approve most highly of the tests which are now instituted, before admitting young men to assume such very serious responsibilities.

8373. At what age should you think a European fit to exercise in India the functions of a magistrate or collector?—I should say it very much depends upon the ability of the person; if a very able man, I should think after eight years' service he might be entrusted with the appointment of a magistrate.

8374. That would be the remedy which you would recommend for what the petitioners consider to be an evil, that no person should be appointed as a magis-

G. G. Macpherson, Esq.

14 July 1853.

trate till he had been eight years in India?—I do not consider that the only remedy which is necessary; it is one of them.

8375. Sir *J. W. Hogg.*] Have you ever known a gentleman put in entire charge of a district, as judge or magistrate, before he had been three years in the service?—Yes, I think I have known instances; when I say in the service, I mean from the time he has left college.

8376. What is the appointment which a gentleman gets in the civil service upon leaving college?—They used formerly to get the appointment of assistant to a magistrate or judge, and, indeed, they now get those appointments; they are placed there for a short time, and, according to the exigencies of the service, they are either kept there or removed.

8377. Do you remember any instances of a gentleman being put in charge of a district before he had been three years in India?—Never permanently appointed,

8378. Then, perhaps you speak of a casualty occurring, in consequence of the absence of a superior officer, when a person has been appointed to discharge his duty for a short time during his absence?—I am speaking of such a case.

8379. You are merely speaking of a man casually discharging the duty for a short time, in consequence of the absence of his superior?—I am; but at the same time, I beg to state that I do not think any such casualty should exist in a well-regulated country. There ought always to be some person of sufficient standing to undertake duties of such amazing importance as that of a magistrate in a district extending perhaps for 120 miles.

8380. Are you aware of the age at which young men can go to Haileybury?—I believe it is either 16 or 18.

8381. It is 17. Being 17, as they must be two years at Haileybury, and are allowed some time after leaving Haileybury before proceeding to India, and as they must pass in two languages before they can enter at all upon the discharge of any duty, do you think it is possible that what you have stated to the Committee can be correct, that a young man under the age of 20 has been in charge of an entire district?—I thought the age for admission to Haileybury was 16; I may have made a mistake in saying that he was under the age of 20, but it certainly was a very young man, who had only been for a very short time in the country, and consequently could know very little of the important duties which were assigned to him.

8382. By speaking of him as under 20, you merely meant to express to the Committee that he was a young man?—Yes.

8383. Mr. *Mangles.*] How long have the rules of examination of which you speak been in force?—I think only within the last two years.

8384. Having been in force within the last two years, and a part of those rules being that civil servants cannot obtain certain gradations in advancement till they have passed the first and second examination after they have been in the Mofussil, how is it that, consistent with the statement here, which must have been written since those rules were adopted, that "they are posted to important offices at an extremely early age, without the certainty, without even a reasonable probability, of their possessing the requisite qualifications"?—Those examinations have just commenced.

8385. You will see that this is written in the present tense, and not as referring to a past state of things?—This petition must be considered as a complaint of the mode in which things have been done for the last 20 years.

8386. Then it is a complaint of grievances which have ceased to exist?—They have not ceased to exist; I suspect there are very few of those gentlemen who have passed their last examinations, who are now performing public duties.

8387. The rule is, that they cannot succeed to certain offices till they have passed one or both of those examinations; no man can be a magistrate, for example, under the rules, till he has passed the second examination; how is that fact consistent with this statement?—That is a law which has been very recently enacted, and in all probability it may have been enacted knowing that all matters connected with the detail of Indian business might come before Parliament at the present moment. If it has been found necessary now to make those laws as to qualification, the same reasons surely must have existed long ago.

8388. Does not it appear that the complaint is brought forward after the grievance has ceased to exist?—The Government may have instituted those tests

of

of qualification, but it has not had an opportunity of judging of the result of them.

8389. The petitioners do not state that they have not had an opportunity of judging how far these tests have remedied the grievance, but they state, on the other hand, that the grievance still exists, without making any reference to the tests, or any allusion to any endeavour made by the Government to remedy the state of things of which they complain?—I am not at all surprised that they should speak very strongly of the hardships which they have endured from the mode in which justice has been administered in India. I am myself a witness as to what the natives and what sometimes Europeans have suffered in the interior, from the mode in which the business has been conducted. I may mention a case of my own. I became a purchaser of Rangamuty, within 14 miles of Moorshedabad, one of the principal fillatures belonging to the Company. I purchased it at public auction in Calcutta in 1835. This residency had a certain amount of land attached to it, on which a certain rent of about 1,200 rupees a year was to be paid. On purchasing that property, of course I supposed that I was purchasing whatever rights the Government possessed in their commercial capacity, and that they were transferred to me as purchaser of the property. A very few months after I had paid for the property, I was informed that the collector had resumed more than half of the land, and alienated it from me. Though I had seen a great many very despotic actions done by men in power, I could scarcely believe that this could be carried out; but I issued orders to my people to resist the removal of the crops. The collector who assessed the land, happened at the same time to be the magistrate, and in his capacity as magistrate, he put my people into prison. I had no information or notice of any description given to me till this occurred. I remonstrated with the collector and with the commissioner; and for five years the question was sent from one collector to another, and from one commissioner to another. I think there were three collectors and three commissioners. Just before my departure from the country, I requested an audience of Lord Auckland, the Governor-General, and I stated to him this grievance; and I also stated to his Lordship that if it required five years for a European to obtain any redress for a grievance of this nature, it must require a great deal longer for a native. The case was not brought to a close even when I left the country. By a calculation of one of the collectors, it was supposed that my loss, from being deprived of those lands, must have amounted to upwards of 40,000 rupees. I proposed that if 10,000 rupees were given to me, and all further litigation and inquiry ceased, I would be willing to take that amount. Three months after I left the country, the amount was paid to my agents.

8390. *Chairman.*] When did this occur?—This occurred in 1835; and in 1840 I received the compensation.

8391. Mr. *Mangles.*] Do not you think that this difficulty might have been avoided if you had not ordered your servants to resist the authority of the officers, but in the first instance had instituted an appeal from the proceedings of the collector?—I was not aware of any authority by which I could be deprived of that which I had purchased from the Government. I could not conceive that a Government officer could be authorised, in his position of a revenue officer, to deprive me of that which I had purchased from the Government in their commercial capacity.

8392. Did you never hear in this country of a dispute between two individuals as to the specifications of a sale, whether it did or did not include certain articles?—I have heard of such disputes, but I very strongly suspect if any gentleman were to purchase property, and had that property delivered over to him, and then found it was alienated from him, he would resist the removal of the crops until it was ascertained whether the party had a right to pass such an order.

8393. Forcibly?—Yes, I think I should do so forcibly.

8394. *Chairman.*] Will you state the name of the Government officer of whom you complain?—I am unwilling to mention any name. The Government officer was the collector and magistrate,' Mr. Robert Torrens; he was a friend of my own.

8395. Sir *J. W. Hogg.*] You appealed from this collector's decision to the commissioner?—Yes.

G. G. Macpherson, Esq.

14 July 1853.

8396. Was the decision of the commissioner adverse to your claim also?—The commissioner was Mr. Welby Jackson; he at last reported to the Board of Revenue what he considered I was entitled to. He, by some calculation, which neither I nor any person to whom I submitted the letter could ever comprehend, stated that he thought I was entitled to about 700 rupees for having been dispossessed of this land.

8397. Mr. *Mangles.*] Were you to have the land back?—No, I never had the land back.

8398. Sir *J. W. Hogg.*] The collector and the commissioner were both of opinion that, under the terms of the sale, you were not entitled to the land, whether that opinion was right or wrong?—It was not the opinion of all the commissioners; I mentioned that there were three.

8399. It was the opinion of those two gentlemen you have mentioned; Mr. Torrens and Mr. Welby Jackson were of opinion that, under the terms of the sale, you were not entitled to the possession of that land which you claimed?—I suppose Mr. Torrens was of opinion that I was not entitled to it, or he would not have deprived me of it.

8400. And Mr. Welby Jackson confirmed that opinion?—He did so far; but I should mention, that shortly after I was deprived of this land, the collector, Mr. Torrens, was removed, and another collector, Mr. Pierce Taylor, was desired to investigate the matter. Mr. Taylor conceived that I was entitled to a very large amount. Mr. Jackson, the commissioner, did not think so, and he reported to the Board of Revenue that he thought 700 rupees, or thereabouts, would be sufficient to recompense me for any loss I might have sustained. I remonstrated to the Board of Revenue against this.

8401. Did the Board of Revenue confirm the decision of Mr. Welby Jackson?—The Board of Revenue did not confirm the decision of Mr. Welby Jackson; it objected to the decision, and I believe I entirely owe that to a gentleman who had acted as a commissioner for some time, at Moorshadabad, Mr. Lowis, one of the most able officers who has ever been in India in the Revenue Department; he was aware of the facts of the case, therefore it was very particularly inquired into.

8402. What was the decision of the Board of Revenue?—The Board of Revenue remonstrated with the commissioner, and showed, I believe, the fallacy of his reasoning. After this the Board of Revenue proposed that I should be paid 6,000 rupees, and not 700 rupees. My answer was, that if I was not entitled to all I asked, I could not be entitled to anything, because it had been shown that my losses were a great deal more than the amount which I applied for. Without any further investigation, so far as I am aware, the Governor-general, Lord Auckland, considered it was a case of very great injustice, and he awarded 10,000 rupees, the full amount claimed by me.

8403. Mr. Welby Jackson, I believe, is now a judge of the Sudder Court, the highest court in the country?—He is.

8404. Neither the Governor-General nor the Board of Revenue, nor any other authority, declared you were entitled to the land, nor gave it to you?—The land remained in the hands of the ryots, to whom it was given by the collector, and, as far as I am aware, remains with them at the present day. I have mentioned this case merely incidentally, and to show the impropriety of joining the appointments of magistrate and collector.

8405. Mr. *Mangles.*] Why did not you prosecute the Government, or the Government officer, in the courts of law?—I have had much experience of suits in the native courts, as an indigo-planter and as a commercial man, and I confess I was always particularly anxious to avoid them.

8406. Sir *J. W. Hogg.*] You said that Mr. Torrens, the collector, who was of opinion that you were not entitled to the land, was a personal friend of your own?—He was.

8407. Whatever mistake in judgment he may have made, must have been a purely conscientious mistake?—That is very possible.

8408. He was a clever man, was not he?—I should say so.

8409. And Mr. Welby Jackson, I believe, was a very superior man; a man standing very high in the service, both in point of talents and acquaintance with the usages of the country, judicial and revenue?—I think so.

8410. Sir

8410. Sir *T. H. Maddock.*] I observe that the petitioners are favourable to a union of the Sudder and Supreme Courts; is that the case?—That is the feeling of the natives of Bengal, to a great extent.

8411. Supposing that this union takes place, do they contemplate that justice shall be administered in this amalgamated court in the Company's name, or in the name of the Queen?—Really I do not think they have given that sufficient consideration.

8412. One of the judges would be a Queen's judge, would he not?—Yes, or two perhaps.

8413. In whose name would he administer justice?—That is a question which I do not understand; I do not understand how the amalgamated court could work.

8414. Have you any suggestions to make on behalf of the petitioners with regard to the police and the magistracy, with which they seem to be very much dissatisfied?—They are extremely dissatisfied with the police and the magistracy. I think all the evidence which has been obtained before this Committee, amounts to this, that the police was in a fearful state when the Company assumed the charge of the country, and it is not much better now.

8415. *Chairman.*] Do you wish to state any views beyond those which are set forth in the petition as to the improvement which it is desirable to make in the police?—The petitioners state various alterations which they consider would be improvements, and it appears absolutely necessary that something should be done. It appears by a return made to Parliament, that the whole amount of expenditure for the police is little more than ten lacs of rupees per annum in Bengal. The reason assigned for the inefficiency of the police is the want of means; that the Government have not had sufficient means to apply to the improvement of the police. It strikes me that this is a very inadequate reason for the Government to assign after having had the country so long in its possession; and whatever means it may have possessed, or whatever claims there may have been upon those means (and I know they have been very great from wars and other circumstances which the Government could not foresee, and for which they may not be responsible), still, I conceive one of the first duties of the Government was to see that a sufficient amount was placed aside to render the police efficient. We know that dacoitees and gang robberies are of daily occurrence. I know that for one dacoitee which is reported 50 occur, and the more active and intelligent a magistrate may be, the greater amount of crimes will always appear in his reports. Everything is not reported to a bad magistrate. Some magistrates assume the power of punishing the darogahs and other police officers in the severest manner, because they cannot lay hold immediately of the perpetrators of crime; and of course, if the man knows that he will be severely punished under such circumstances, he will not report a crime. The zemindars again are severely punished because they do not report crimes committed on their own estates. Now it is very possible that some of those things may occur without the zemindars being at all aware of them, and it has frequently occurred that men have been fined who have not been at all near the place where the crime has been stated to have been committed.

8416. Do you consider that the statement of the case here is correct, and that the remedies suggested are those which are most desirable to be introduced?—Yes, I do.

8417. Sir *T. H. Maddock.*] With regard to works of public utility, are there any suggestions which you have to offer, in addition to the general complaint which is contained in the petition?—The natives complain, and it is a grievance which has been long felt in India, of the want of roads. There is only one large trunk road at present of any very great importance in India. They also complain bitterly of the great delay which has taken place in the introduction of railways.

8418. Is a part of their complaint to this effect, that there are considerable surplus ferry funds, and that there are considerable canal revenues in the Government Treasury, which the Government ought to apply to works of public utility?—Yes; that has been long considered a very great hardship, that the amounts derived from those ferries are not employed for rendering the rivers navigable, which do not appear to have become more navigable since the ferries were

G. Macpherson, Esq.

14 July 1853.

placed there; they also complain bitterly of the money which has been received from those ferries not being applied to local improvements.

8419. A great number of the petitioners are men of large landed property and wealth?—They are.

8420. There is a railway now being formed in Bengal, is there not?—There is.

8421. In which a capital of one or two crores of rupees is invested?—Yes.

8422. Are you aware whether any of your constituents, the petitioners, have advanced a large portion of their superfluous wealth towards those undertakings?—I am not aware what amount they may have advanced for such an undertaking, but I am aware that a good many shares were taken by natives in 1846, when a railway was proposed from Calcutta to Rajmabal, by a company called the Great Western of Bengal. This line was stated by various parties to be altogether impracticable. A paper, called "The Friend of India," considered it was madness to attempt anything of that sort, and would hear of nothing but a railway which was to start from Calcutta and to run direct to Mirzapore. According to the sketch given, that line of railway would have run away completely from all the productive part of the country. Various parties showed, and all the natives of India were perfectly aware, that it was impossible that such a railway could pay, consequently very few applied for shares in that railway, but there were a great many who applied for shares in the railway which was to connect Calcutta with the Ganges.

8423. A number of the petitioners are zemindars, possessing extensive tracts of territory, are they not?—Yes, they are.

8424. Do they make any roads in their own territories?—There are roads. Those parties who have very large zemindaries insist very frequently upon their ryots keeping up a certain line of road.

8425. If the Supreme Government of the country maintains efficiently all the great trunk lines of road, are you of opinion that those great zemindars ought not to consider themselves responsible for making and keeping up the smaller district roads?—I conceive that they are sufficiently taxed already.

8426. What tax does a zemindar pay to the State?—The zemindar pays, in fact, the whole of the revenue of the State. It is levied upon his property.

8427. He pays one-half the real rent of his property, is not that the case; that is to say, he is allowed to hold land which belongs to the State, and have half the rent which the State could obtain for it from any other person?—Yes.

8428. Out of that large surplus rent which is allowed to remain with this zemindar, should not he perform those various duties of making roads and other works which he complains the Government has neglected?—I think it is more the duty of the Government to perform those works than the duty of the zemindars. It is stated that the Government have not generally had the means of doing what was necessary to render the police more efficient, and for carrying out various improvements in the country; but at the time the Government had a surplus revenue (which I well recollect), the Government did not think of applying that surplus to the removal of those objections, but they conceived that that surplus should be applied, in some mode or other, to pay off the debts of the civil service.

8429. Do not you imagine that these petitioners, under the circumstances which you have described, are less entitled than any other of the Queen's subjects in India to make this complaint; that because the Government has not had surplus funds they have not executed all the works of utility in Bengal which the petitioners might have desired?—I do not see why they should make those improvements.

8430. The Government has made over to those very zemindars who are among these petitioners a magnificent kingdom, at an assessment of 2,000,000 *l.* a year less than it could be assessed at if it were in the hands of the Government of the present day?—That may be a misfortune which the Government of India now suffers from. I suppose that the question alludes to the settlement made by Lord Cornwallis. I do not conceive that the Government has any right to complain of that settlement, however much they may suffer from it.

8431. Are

8431. Are not those petitioners the last men in India who should come forward with this complaint against the Government of not having done all that they could require in consequence of a deficiency of funds; whereas if it had not been for the great advantages which have been conferred on these very petitioners, the Government would have had sufficient funds to perform those and a great many other useful works?—I am unable to answer that question. *G. G. Macpherson, Esq.* 14 July 1853.

8432. *Chairman.*] Have you anything further which you wish to state to the Committee?—I may state that I have been only very recently appointed agent for the British India Association, and that if time were allowed me, I could adduce evidence on the subject of the petition; and even now I am prepared to do so, and shall be glad to do so, though I have had only a short time to do it. Had longer time been allowed, I could have produced what I have no doubt would be very strong evidence; but, even at the present moment, I can produce several gentlemen who have been long resident in India, who can vouch for the truth of much that is stated in this petition.

LIST OF APPENDIX.

Appendix, No. 1.

Papers delivered in by Mr. Peacocke:

Roads, Bengal, 1829:—Minute of Sir C. T. Metcalfe, Bart. - - - - - p. 103

Village System:—Minute by the Honorable the Lieutenant-Governor North West Provinces, dated 25th September 1848, on Joint and Separate Responsibility in Coparcenary Mehals, p. 105

Appendix, No. 2.

Number of Ships in the Bengal Marine in each of the last Ten Years, distinguishing those for External from those for Internal Service; and (as far as the same can be ascertained) the Gross Expense for the same, and the Amount Received, and the Net Charge; also, whether Built by Contract or Purchased - - - - - - - - - - - - p. 108

Appendix, No. 3.

List of Petitions referred to the Select Committee on Indian Territories, Session 1852-53, p. 113

APPENDIX.

Appendix, No. 1.

PAPERS delivered in by Mr. *Peacocke.*

ROADS, BENGAL, 1829.

MINUTE of Sir C. *T. Metcalfe,* Bart.

I FEAR that my notions on the subject of roads will seem heterodox.

In the course of much travelling in various parts of India, I have not been impressed with the belief that there is any general want of communication proceeding from a want of roads. Appendix, No 1.

It seems to me that there is commonly a sufficiency of communication according to the demands of the people.

There may not be everywhere a road for an English carriage, but how little is this needed by the mass of the inhabitants.

Even in this respect there is much greater facility than might be expected. Fourteen years ago I travelled in a sociable from Futtehgurgh to Meerut in the rainy season, and 5½ years ago in a curricle from Masulipatam to Hydrabad in dry weather. In both instances the roads were for the most part the common roads of the country, and similar attempts might have been made with the same success; and no doubt have been on numerous lines of similar ordinary roads.

In those parts of the country to which I have been most accustomed, whether within or beyond our own territories, there is scarcely a village that has not carriage roads through its lands in several directions. By a carriage road, I mean a road traversed by the carriages of native gentlemen and ladies, and by the common carts of the country.

Mountainous and swampy regions must be excepted; and in many parts the rainy season makes a road impassable or difficult which was good in dry weather. This defect cannot be peculiar to India, but must be common wherever such a continuance of excessive rain prevails.

In Bengal, which is subject to inundations and torrents, and where it is hyperbolically said to rain 14 months in the year, nature seems to have declared against the continual use of roads, and to have furnished navigable streams as substitutes, for the purposes of commerce and intercourse.

In such a country, roads cannot be made perfect throughout without immense expense. By perfect, I mean fit for conveyances of every description, in all parts, during all seasons, rising above inundations, and able to resist torrents. As to mere communication, that already exists. I have travelled twice from Calcutta to the Upper Provinces by dawk in the rainy season; once in the middle of it, the month of August, by the direct road to Bancoora, and the other time at the end of the season, by Burdwan; the road was passable on both occasions, and was probably as good as it ever will be without great and interminable expense; on the latter, I went for different parts of the way in a carriage, for which the road was in those parts and some others sufficiently good.

Where the rain can run off, and the soil is such as does not become swampy from wet, there roads can be made easily and with little expense, but there, also, roads will generally be found already existing, which sometimes might be more spoiled than improved by new making.

Where there are difficulties which render the roads nearly impassable, they cannot be remedied without heavy expense.

For instance, a road might be easily made from Dehlee to Agra; one has existed from time immemorial, composed of the soil of the country, and running level with the flat surface, which without much difficulty or cost, could receive either repair or improvement, if needed, and is equally passable for the most part all the year round. On the other hand, take the valley of Berar, from the river Wurda to the Adjuntee Pass. The country is flat, and the road is equally good with the other in the dry season, and might be made to look smart with little cost; but to make a road in that valley that should be serviceable throughout the rainy season, would require an excessive expense, the soil being a sticky clay, which, when

Appendix, No. 1.

soaked with rain, sucks in the foot of man or beast, and will hardly let it out again. The materials for a road there must be brought from a distance, and the road must be raised above the level of the country, and have numerous arches to let the water pass under it. It must in short be a bridge or causeway, from one end of the valley to the other.

Expense may be lavished on roads where serviceable roads already exist. I am inclined to think that the road from Benares to Allahabad is a specimen of that mode of proceeding. I had travelled frequently from Benares to Allahabad before that road was made, without being struck with the idea that any other road was required than that which then existed; and I have travelled there since the road was made, without being aware of the improvement. I do not mean to say, nor do I suppose, that there has not been any improvement; but merely, that I was not struck with the deficiency before, nor with the improvement since; doubtless there has been improvement, but perhaps it might equally have been obtained without making a new road. Another instance that has come under my observation is the road from Hydrabad to Masulipatam; this has been made by the Madras Government, at a great cost of money, time, and labour. There was previously a road on which I travelled, as before-mentioned, in a curricle. Let it be granted that the old road, in some places, needed improvement; had attention been duly paid to that object exclusively, all the essential benefit of the new road might have been obtained at comparatively little cost; instead of which, a new road has been made, I understand, from beginning to end. All the labour, time, and money expended on that work, beyond what was required to make the old road serviceable throughout, I cannot avoid regarding as absolute waste.

But it is very likely to happen, when any person is specially appointed to the superintendence of road making, that unnecessary expenditure will follow; he has a natural desire to form a complete work which may be creditable to himself. He must therefore have a spick and span new road, and will not be satisfied with merely doing what is required to improve the old.

I observe that Captain Vetch, with reference to the intended repair of the Burdwan road to Bancoora, proposes to bring it into good travelling condition for wheeled carriages during the dry season, and for foot travellers during the rains. I should suppose that it is already in that condition, or in one so near it, that the little required can be done by the magistrates, without any considerable expense. If, however, by wheeled carriages Captain Vetch means English carriages, the case may be different; and, I fear, that in our road-making our attention is directed too exclusively to such. I have heard of the carts of the country not being allowed to go on roads made for English carriages; and there is some reason in this, if it can be deemed proper to make roads for the exclusive use of the small English community scattered over the country, for the ruts made by the country carts must soon spoil the best made road as to its fitness for English carriages, and whether it be pukha or kutcha, of brick or of earth, this evil cannot be prevented without almost daily repairs.

I hope that I shall not be suspected of maintaining the absurd proposition that a good road is not a good thing; or that the providing of good roads is not an object worthy of the attention of a Government. What I really mean to advance is, that these roads are generally sufficient for the wants of the inhabitants of the country; that roads may be superfluously made when they are not urgently required; that a great deal of money may be thrown away, without making good roads; and that, finally, the state of our finances does not admit of our incurring a large expenditure on this, or any other object, even of real improvement, that does not afford a reasonable prospect of return.

In the last year of which we have an actual account, 1827-28, the second year of peace, our expenditure exceeded our income by 2,68,00,000 rupees; and, as if to show the uncertainty of estimates, the actual deficit exceeded that estimated by no less than 1,28,00,000 rupees.

The result of 1828–29 will of course be better, and that of 1829–30, it may be hoped will be better still; but until we spend less by 2,68,00,000 rupees than we did in 1827–28, or have so much more revenue, or by the joint operation of the two processes, have wholly got rid of our deficit, we shall be in the situation of the spendthrift who, having already exhausted his means, has nothing to spare that can properly be laid out on supposed improvement, of which no result but expenditure is certain.

Mr. Bayley, in speaking of making roads as necessary in some places for the increase of our revenue, alludes, I believe, to the Nerbudda territories, where we have been for some years spending money in making roads on that speculation. I am sceptical as to the expected result, and doubtful as to the utility of the outlay incurred, but we are informed by the local officers that great benefits are to ensue, and have more reason therefore than generally exists, for venturing on the expense.

I acknowledge for my own part that if I had my will no expense of this kind, that did not obviously promise decided financial advantages, should be incurred until we had a clear surplus revenue, of which, although even then the greater part ought to be devoted to the reduction of our debts, a portion might be assigned for improvement. Much of our borrowed money has been squandered on undertakings beyond our means; our outrageous expenditure at the new mint, in buildings as well as machinery, has raised a monument of wasteful extravagance, in which the Government at home and the local Government are both concerned. The unnecessary magnificence of the machinery recently brought out for the cannon foundry is another specimen of the same spirit, and as we have no building that can contain it, we shall be called on here to erect another sumptuous pile for its reception. Unless the Honourable Court of Directors practice economy in our territorial expenses at home,

home, the efforts of the Government in this country to keep our expenditure within our income will prove unavailing.

With a surplus revenue objects of outlay might be selected, but with an excess of expenditure over income, and a debt larger than at any former period, there does not seem to be any safe course but in abstaining from every extra expense that is not necessary.

To a certain extent the care and repair of roads must be considered necessary, and if what is proposed with respect to the road between Hoogly and Bancoora, come under that description, it must, I conclude, be adopted. Although my supposition would be to the contrary, I have not such minute information on the subject as would alone justify an assertion to that effect; I therefore confine my objections to the general remarks which I have offered on the inexpediency of incurring a large expenditure, even on objects of supposed improvement at a time when our expenses exceed our income.

In general it would, I conceive, be sufficient that the magistrates should take care of the roads in their respective districts, by the use of convicts, or occasionally hired labourers; and that when any important work be deemed necessary, the corps of Pioneers should be employed in executing it.

23 August 1829. (signed) *C. T. Metcalfe.*

VILLAGE SYSTEM.

MINUTE by the Honorable the Lieutenant-Governor North West Provinces, dated 25th September 1848, on Joint and Separate Responsibility in Coparcenary Mehals.

1. IN considering the question of the joint responsibility of the coparceners in putteedaree estates, it may be advantageous to inquire what is the actual state of the law in this respect; how far it is in harmony with the feelings and institutions of the people, and how far it is consistent with the general rules of expediency and good policy.

2. The state of the law is this: that when a body of men remain voluntarily associated together for the joint management of an estate, and one of them falls in balance, the whole body are liable to be called upon to make good the balance.

3. The course of legislation regarding the division of estates shows, that the Government were quite sensible of the dangers to which private rights might be exposed, from the well-known principle that joint proprietors were "considered jointly and severally responsible for the payment of the public revenue assessed upon the estate;" and that the Government also recognised, as the safeguard against this danger, the power possessed by proprietors in a joint estate, "at any time to obtain a division and separation of their respective shares of the lands, whenever they may deem it conducive to their interests to have recourse to that measure."

See Sect. 3, Reg. VII., 1805.

Vide preamble of Reg. VII., 1805.

4. This was provided for by section 31, Reg. XXVI., 1803, which declared, that "when the proprietor of a joint undivided estate is desirous to have separate possession of his share, the collector shall immediately proceed to make the division of the joint property."

5. The temporary and partial forgetfulness of this principle, which caused the enactment of Reg. VI. 1807, to prevent the formation of estates paying less than 1,000 or 500 rupees jumma annually, only led to its more distinct and perfect recognition by Reg. V., 1810, which rescinded Reg. VI., 1807, and declared, that the restriction "laid on the partition of small estates had been the cause of considerable injury to numbers of individual sharers, thereby inducing a sacrifice of private rights, which the degree of public inconvenience, arising from the minute division of landed property, does not appear of sufficient magnitude to justify or require."

6. Reg. XIX., 1814, re-enacted, with some modifications, the former laws, and maintained the obligation on the collector to divide the estate, on application from one or more of the joint proprietors, provided there were no disputes regarding the shares. But it left untouched the provisions of Reg. IX., 1811, which afford peculiar facilities for the separation of properties in Putteedaree estates, on the ground that, "the interest and welfare of the landholders require that the division of portions of estates should be easily effected."

7. If there be any dispute regarding the shares, or if the collector hesitate on any account to act under the obligations imposed upon him by the law, to divide an estate, on application from the proprietors, it is in the power of one or more of the proprietors to compel division by suit in the civil court; it is, therefore, altogether optional with a proprietor, whether he remain liable to the joint responsibility which attaches to all sharers in joint undivided estates.

8. If the estate remain undivided, and one of the sharers fall into balance, the amount may be realised from him individually, or from the whole body collectively. In practice, it is customary to attempt to realise first from the individual; then to offer his property to any coparcener who will pay up the arrears; and if no one accepts this offer, then to hold the entire body jointly responsible for the balance.

9. It is well known that these principles of administration have been introduced to meet the circumstances of what are commonly designated village communities in the provinces. These communities cannot be better described than in the words of the late Lord Metcalfe, in his Minute of 7 November 1830:

See Appendix, No. 84, to Report of Select Committee of the House of Commons on the Affairs of the East India Company, dated 16 August 1832.

"The village communities are little republics, having nearly everything that they want within themselves, and almost independent of any foreign relations. They seem to last where nothing else lasts. Dynasty after dynasty tumbles down; revolution succeeds to revolution; Hindoo, Patan, Mogul, Mahratta, Sikh, English, are all masters in turn; but the village communities remain the same. In times of trouble they arm and fortify themselves; an hostile army passes through the country, the village communities collect their cattle within their walls, and let the enemy pass unprovoked. If plunder and devastation be directed against themselves, and the force employed be irresistible, they flee to friendly villages at a distance; but when the storm has passed over, they return and resume their occupations. If a country remain for a series of years the scene of continued pillage and massacre, so that the villages cannot be inhabited, the scattered villagers nevertheless return whenever the power of peaceable possession revives. A generation may pass away, but the succeeding generation will return; the sons will take the places of their fathers; the same site for the village, the same positions for the house; the lands will be re-occupied by the descendants of those who were driven out when the village was depopulated; and it is not a trifling matter that will drive them out, for they will often maintain their post through times of disturbance and convulsion, and acquire strength sufficient to resist pillage and oppression with success."

10. Any person who is conversant with the social state of the agricultural classes in these provinces, knows that these communities are found in the most perfect state in the Delhi territory and in Bundelkund, and that they are commonly met with throughout the Dooab, on the right bank of the Jumna, and in the southern and western parts of Rohilkund; and that even in the province of Benares they are frequently found, little altered from the state in which they existed when the province first came under our rule, half a century ago.

11. The sentiments of the same high authority, regarding the course which should be pursued towards these communities, is entitled to respect:

"This union of the village communities, each one forming a separate little state in itself, has, I conceive contributed more than any other cause to the preservation of the people of India, through all the revolutions and changes which they have suffered; and is in a high degree conducive to their happiness, and to the enjoyment of a great portion of freedom and independence. I wish, therefore, that the village constitution may never be disturbed; and I dread everything that has a tendency to break them up. I am fearful that a revenue settlement, separately with each individual cultivator, as is the practice of the Ryotwar settlement, instead of one with the village community through their representatives the head men, might have such a tendency. For this reason, and for this only, I do not desire to see the Ryotwar settlement generally introduced into the Western Provinces. The experienced advocates of that mode of settlement would, I believe, maintain, that it need not produce that effect. It appears to me, however, that it must tend to loosen, and ultimately dissolve, the ties which bind the village communities together. Instead of all acting in union, with a common interest as regards the Government, and adjusting their own separate interests among themselves, according to established usage, each would have his separate independent arrangement directly with the Government, and could hardly fail to be thereby less linked with his brethren."

12. If the settlement is made with all the members of the community jointly, it follows that the whole are jointly responsible for the whole demand; and unless the joint responsibility be merely nominal, it must, as a general rule, be maintained. It is a principle maintained by all former Governments; it is one, the justice of which the people never dispute, and it is one of which distinct traces have been left in many of the customs which prevail in the communities.

13. The expediency of maintaining the principle of joint responsibility is supported by many arguments, besides that of general adaptation to the feelings and customs of the people.

14. It greatly promotes self-government, and renders unnecessary that constant interference with the affairs of individual cultivators on the part of the Government officers which must otherwise exist; it saves them from much expense, which would otherwise fall upon them, and it facilitates their union for many purposes of municipal economy, which could not otherwise be effected. The efforts of the prosperous and industrious members of a community will often be directed to stimulate the idle, to assist the unfortunate, and to give additional value to the labours of their thrifty brethren. Property being minutely divided, and each proprietor clinging with the greatest tenacity to his patrimony, it would be difficult to devise a civil institution better calculated to add to the happiness and prosperity of the people.

15. And, as a system, it does work well. Year after year, thousands of communities pay up their Government demand without any demur or difficulty, and manage their own affairs without needing the intervention of any revenue officer of the Government. It is most desirable, that they should continue to do so; and if difficulties do arise, the law has invested the village representative with full power to realise the balance by summary suit or distraint. But exceptional cases will occur. Dissensions amongst the old members of the community, the intrusion of strangers, or the pressure of calamitous seasons, will throw the whole community into difficulty; and great judgment will be necessary in then dealing with the case. It is not impossible that there may be a general alarm; and that even the solvent co-parceners will withhold payment of what is primarily due from them, lest they be held responsible also for the default of others. This need never proceed to any great extent; for on the first occurrence of a balance, the collector can attach the whole village,

village, and can hold each proprietor responsible in his person and personal property for the sum due from him. This power, when rightly wielded, is quite sufficient to prevent any substantial proprietor from wilfully withholding what it is in his power to pay. But, even if individual damage and loss to the Government did occasionally occur, this would be quite insufficient to warrant the rejection of a principle otherwise sound, and generally beneficial in its operation.

16. In order that the people should experience the full benefits which the observance of these principles is calculated to confer on them, it is necessary that the revenue officers of the Government should comprehend the full extent of the obligations which rest upon them. They should understand all the advantages attending each state of property; that which involves the maintenance of the joint responsibility, and that which is consequent on its dissolution. They should recognise the duty of rapidly, cheaply, and readily, dividing estates, whenever application to that effect is made, with an understanding of the question on the part of the applicant; they should feel and understand the facilities for divisions occasioned by the late settlement, and above all, they should observe a marked distinction in the mode of dealing with joint undivided estates, and with separate estates on the occasion of a balance.

17. A reference to statement, No. V., shows that there is much diversity of practice regarding divisions. Such divisions, by consent of the parties, are numerous in Rohtuck, (74), and in Agra (62), whilst in Goruckpore there are no less than 1,358, being about two-thirds of the number (1,920) in the whole provinces. In Saharunpore and Boolundshahur there have been none, whilst in many districts there are very few. In Rohilkund the practice is uniformly general. The number of divisions by order of Court is generally small; but in Shahjehanpore it seems to have suddenly mounted up to 141, which is in itself more than half of the whole number (274), in the provinces. These irregularities, no doubt, arise from local misapprehensions, or from whims and fancy on the part of particular officers. There is good reason to believe that, except under peculiar circumstances, the members of a community when the merits of a case are fairly stated to them, would rather remain united.

18. Statements will not so easily expose irregularities of practice regarding joint undivided estates in balance; but there is reason to apprehend that when a balance is due, and even before the time on which it is legally due, the collector frequently permits separate dussucks to be served on all members of the community, and treats them as if they were severally responsible, without any attempt to enforce, through the Lumberdar, the joint responsibility, which is an essential feature of the Settlement Contract Act, I., 1841, has done much to prevent cases of injustice and hardship, which formerly occurred; but its too general and indiscriminate use may undermine the very constitution of the village communities.

19. When a balance has actually occurred in a putteedaree estate, it is evident, that if, as the senior member seems to desire, the joint responsibility of the whole community be immediately repudiated, the efficacy of the principle is destroyed, at the very time when it should come most into operation. A few examples, even of ruin to a community by the enforcement of the principle, might possibly be beneficial in their moral effect upon many other communities. Instances may, however, be adduced, in which it may be wise to remit a balance, rather than attempt to enforce payment by the whole community; as it may be wise sometimes to remit a balance from an individual, rather than bring his estate to sale for its liquidation; but it is unnecessary to contemplate the existence of such cases. The joint responsibility of the whole community is understood by the people; it is in unison with their established customs, and is in itself equitable and politic. Being so, its maintenance should be the rule, and exceptional cases should be treated on their merits; it being understood that strong grounds must be shown to warrant the exception.

20. In para. 11 of the secretary's letter, the senior member justly remarks on the importance of facilitating the investment of capital in land. Of this there can be no question; and it is gratifying to observe how eagerly land is now sought after as an investment by all classes of natives.

21. This will be more and more the case in proportion as titles to land are defined and rendered secure. It may be doubted whether the principle of joint responsibility materially affects this. In many cases it certainly increases the desire to obtain the rights and interests of a coparcener in a joint undivided estate, because the purchaser hopes to make his first acquisition the means, either by fair or unfair methods, of obtaining the whole estate. This is occasionally forced upon notice by the odious efforts of some intriguing oppressor to usurp the property of a whole community; but it also happens, far more frequently than is generally supposed, when a friendly capitalist is introduced, to relieve the proprietors of a burden which they find themselves unable to bear, and to afford them the chance of recovery. Undoubtedly the right of pre-emption, which naturally results from the principle of joint responsibility, tends much to the consolidation of small properties. It may be apprehended, that "small and independent holdings" would be found so expensive to manage and so open to vexatious interference on the part of Government officers, that they would be shunned rather than sought after as an investment.

(signed) *J. Thomason*, Lieut.-Governor N. W. P.

Agra, 25 September 1848.

Appendix, No. 2.

NUMBER of SHIPS in the BENGAL MARINE in each of the last Ten Years, distinguishing those for External and the Amount Received, and the Net Charge;

EXTERNAL SERVICE.

STEAM VESSELS.

SHIP'S NAME.	Whether Built of Iron or Wood.	Built by Contract or Purchased.	1842–43.		1843–44.		1844–45.		1845–46.	
			Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.
			Co.'s Rs.	*Co.'s Rs.*	*C. Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Ganges	Wood	Contract at Kidderpore.	- -	44,550	- -	46,797	19,411	35,040	30,618	18,994
Diana	"	Contract at Calcutta.	- -	19,260	Employed in the Straits			27,777	57	47,050
Enterprise	"	Contract at Calcutta.	- -	*58,144	- -	51,112	43,569	66,158	7,205	76,129
Nemesis	Iron	Private agreement in England.	- -	*49,969	- -	41,140	394	*36,836	315	*51,354
Hooghly	Wood	Contract at Calcutta.	- -	*45,888	- -	24,572	5,839	14,955	136	21,792
Irrawaddy	"	Contract in India.	Launched this year		- -	30,847	390	32,353	7,200	31 827
Proserpine	Iron	Private agreement in England.	- -	*48,563	- -	*44,972	- -	*55,025	761	66,809
Phlegethon	"	Private agreement in England.	- -	*44,552	- -	20,805	22	55,033	- -	51,554
Tenasserim	Wood	Contract at Moulmein.	- -	*12,830	- -	54,142	97,072	97,072	3,189	1,18,866
Pluto	Iron	Private agreement in England.	- -	*31,380	- -	- -	- -	- -	- -	*40,672
Fire Queen	Wood	Purchased by Bengal Government, 1847.	- -	- -	- -	- -	- -	- -	- -	- -
Mahamuddy	Iron	Late an inland steamer.	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL Company's Rupees			- -	3,55,136	- -	3,14,387	1,66,697	4,20,249	49,481	5,25,047

* This mark indicates that the ships, in the course

PILOT VESSELS.

SHIP'S NAME.	Whether Built of Iron or Wood.	Built by Contract or Purchased.	1842–43.		1843–44.		1844–45.		1845–46.	
			Receipts.	Expenses.	Receipts	Expenses.	Receipts.	Expenses.	Receipts.	Expenses.
			Co.'s Rs.	*Co.'s Rs.*	*C. Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs*	*Co 's Rs.*	*Co.'s Rs.*
Saugor	Wood	Built by the East India Company in their dockyard at Bombay	- -	- -	- -	- -	532	24,314	622	23,031
Megna	"		- -	- -	- -	- -	513	19,000	241	16,244
Krishna	"		- -	- -	- -	- -	49	19,585	822	10,562
Cavery	"		- -	- -	- -	- -	952	17,148	858	21,395
Caleroon	"		- -	- -	- -	- -	560	21,462	586	17,269
Salween	"	Built by contract at Moulmein	- -	- -	- -	- -	4,044	18,536	269	17,421
Tavoy	"		- -	- -	- -	- -	2,891	20,743	375	19,872
Fame	Iron	Built in England by private agreement	- -	- -	- -	- -	- -	- -	740	19,568
Add Receipts and Expenses incidental to the Pilotage of the Port of Calcutta			- -	- -	- -	- -	9,541 4,99,584	1,40,788 7,07,880	4,513 5,61,884	1,45,362 7,08,554
TOTAL Company's Rupees			- -	- -	- -	- -	5,09,125	8,48,668	5,66,397	8,53,916

Appendix, No. 2.

from those for Internal Service; and (as far as the same can be ascertained), the Gross Expense for the same, also, whether Built by Contract or Purchased.

EXTERNAL SERVICE.

STEAM VESSELS.

1846–47.		1847–48.		1848–49.		1849–50.		1850–51.		1851–52.	
Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
- - - Sold -		—	—	—	—	—	—	—	—	—	—
643	27,269	- - Sold -		—	—	—	—	—	—	—	—
48,150	78,983	26,325	92,600	49,738	81,908	31,760	77,485	78,841	69,387	61,174	69,351
- -	- - * Employed on Her Majesty's Service					- -	62,175	- -	3,057	610	36,567
- -	- - - Employed in the Straits -			- -		- -	34,298	8	37,858	96	31,804
6,234	47,692	3,944	34,772	276	36,830	70	28,751	3,234	8,476	- Broken up.	
253	46,515	444	86,447	- -	43,952	127	38,739	- -	46,204	100	44,343
93	26,476	- - * Employed on Her Majesty's Service in China and Straits -							- -	922	15,478
1,31,640	*1,28,785	10,688	1,11,130	28,187	1,16,019	49,551	1,12,227	59,711	1,50,699	47,130	1,26,133
- -	- - Employed on Her Majesty's Service -					751	77,749	1,283	90,502	H. M's. Service.	
- -	- -	31,527	46,579	1,430	29,656	22,750	41,535	323	9,432	29,971	87,833
- -	- -	- -	- -	- -	-	- -	- -	- -	- -	- -	20,613
1,87,013	3,55,720	72,928	3,71,528	79,631	3,08,365	1,05,009	4,72,959	1,43,400	4,15,615	1,40,003	4,32,122

of the year, were employed in Her Majesty's service.

PILOT VESSELS.

1846–47.		1847–48.		1848–49.		1849–50.		1850–51.		1851–52.	
Receipts.	Expenses.	Receipts.	Expenses.	Receipts.	Expenses.	Receipts.	Expenses.	Receipts.	Expenses.	Receipts.	Expenses.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
704	20,307	2,601	14,533	272	26,199	203	13,783	220	16,188	604	13,005
529	19,163	49	13,979	2,295	24,250	141	18,285	357	17,077	150	11,065
- - - - Employed surveying the coast of Coromandel, and the entrance of Moulmein river -										—	—
292	14,633	224	19,763	1,931	18,572	795	21,850	533	18,366	273	24,651
286	17,810	435	15,664	2,204	28,286	331	16,524	396	17,794	182	16,705
75	15,575	828	13,473	3,431	22,869	196	13,359	174	17,205	130	18,512
526	18,003	1,979	21,626	20	14,440	603	15,367	591	19,615	1,724	20,283
264	17,954	23	17,989	102	19,014	273	20,603	191	15,655	56	13,452
2,676	1,23,445	6,139	1,17,027	10,255	1,53,630	2,542	1,19,771	2,462	1,21,900	3,119	1,17,673
570,027	7,15,419	5,29,338	6,60,402	5,28,180	7,74,114	5,73,988	7,00,073	5,80,944	7,07,210	6,58,724	6,79,140
5,72,703	8,38,864	5,35,477	7,77,429	5,38,435	9,27,744	5,76,530	8,19,844	5,83,406	8,29,110	6,61,843	7,96,813

NUMBER of Ships in the Bengal Marine in each of the last Ten Years,

INTERNAL SERVICE,

CONSISTING of STEAM VESSELS, with Accommodation, Cargo, and Troop Boats.

NAMES of VESSELS and BOATS.	Whether Built by Contract or Purchased.	1842–43.		1843–44.		1844–45.		1845–46.	
		Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.
STEAM VESSELS:	Launched	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
Thames	1834	- -	- -	- -	- -	1,758	43,988	183	43,586
Jumna	1835	- -	- -	- -	- -	2,592	32,235	15	32,540
Megna	1835	- -	- -	- -	- -	625	37,357	194	36,640
Berhampoota	1841	- -	- -	- -	- -	1,893	29,623	178	39,387
Horringotta	1840	- -	- -	- -	- -	650	34,586	242	43,570
Indus	1842	- -	- -	- -	- -	608	33,219	31	40,699
Damoodah	1843	- -	- -	- -	- -	1,378	33,015	134	37,050
Mahanudda	1843	- -	- -	- -	- -	1,177	36,084	87	38,995
Lord William Bentinck	1845	- -	- -	- -	- -	- -	- -	996	38,407
Nerbuddah	1845	- -	- -	- -	- -	- -	- -	174	31,459
		- -	- -	- -	- -	10,681	2,80,107	2,234	3,82,333
ACCOMMODATION BOATS:									
Soorma	1836	- -	- -	- -	- -	60,043	18,216	66,593	10,322
Mattabanga	1836	- -	- -	- -	- -	82,687	10,240	91,757	9,579
Jellinghee	1835	- -	- -	- -	- -	80,338	8,962	86,911	9,358
Sutledge	1842	- -	- -	- -	- -	94,437	9,441	84,712	9,425
		- -	- -	- -	- -	3,17,505	46,859	3,29,973	38,684
CARGO BOATS:									
Kallegunga	1840	- -	- -	- -	- -	85,633	10,754	1,01,065	8,518
Luckia	1841	- -	- -	- -	- -	94,714	9,391	75,216	8,880
Goomtee	1842	- -	- -	- -	- -	1,07,712	7,883	70,509	7,997
		- -	- -	- -	- -	2,88,059	28,028	2,46,790	25,395
TROOP BOATS:									
Bhugerutta	1845	- -	- -	- -	- -	- -	- -	72,186	6,323
Soane	1845	- -	- -	- -	- -	- -	- -	1,23,000	8,979
		- -	- -	- -	- -	- -	- -	1,95,186	15,302
Internal Steam Charges General		- -	- -	- -	- -	- -	27,850	- -	33,536
GRAND TOTAL Company's Rupees		4,01,025	- -	5,21,562	- -	6,16,245	3,82,844	7,74,183	4,95,250

The whole of these Vessels and Boats are of iron: they were constructed in England by private agreement, sent out in pieces to Calcutta, completed in India, and launched for service at the dates specified.

distinguishing those for External from those for Internal Service, &c.—*continued.*

INTERNAL SERVICE,

CONSISTING of STEAM VESSELS, with Accommodation, Cargo, and Troop Boats.

1846–47.		1847–48.		1848–49.		1849–50.		1850–51.		1851–52.	
Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.	Received or Realised.	Expenditure.
Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
71	34,504	5,231	38,845	2,586	42,219	962	38,808	1,352	40,045	10,769	24,721
4,585	44,002	1,877	37,721	9,663	41,539	24,026	32,449	29,584	31,647	14,476	31,819
747	40,044	1,315	45,294	1,939	49,347	10,979	26,195	1,649	23,663	1,884	27,218
143	41,942	40	38,087	10,254	40,870	2,656	43,770	1,251	34,375	1,057	30,536
245	38,515	22	31,551	697	48,380	612	35,276	2,114	35,718	1,712	29,557
5,969	39,361	49	36,417	467	38,851	900	40,069	7,585	35,341	7,984	33,183
4,559	36,184	1,660	33,161	2,193	30,274	6,560	54,684	12,102	39,171	18,469	30,233
4,955	40,595	287	48,074	431	47,054	15,458	42,020	155	34,389	—	—
1,491	46,483	1,302	52,209	948	63,545	1,952	53,966	2,517	47,207	772	44,543
908	47,444	471	49,327	537	57,040	2,347	52,177	9,045	46,568	4,475	54,025
23,673	4,09,074	12,254	4,10,686	29,715	4,59,119	66,452	4,18,605	67,354	3,68,124	61,598	3,05,835
81,249	11,319	56,268	13,275	59,697	11,027	64,018	11,026	72,544	11,034	48,396	9,595
73,644	11,898	55,539	10,996	66,418	11,433	39,969	11,020	127	9,816	27,232	24,042
54,978	8,662	22,290	24,116	—	—	—	—	—	—	—	—
1,01,997	10,605	59,623	11,475	83,991	12,111	98,325	11,884	77,540	10,510	57,614	10,787
3,11,868	42,484	1,93,720	59,862	2,10,106	34,571	2,02,312	33,930	1,50,211	31,360	1,33,242	44,424
91,653	8,700	73,294	8,795	87,829	9,135	1,10,585	8,213	98,214	8,936	86,004	7,743
1,23,503	8,096	96,047	9,510	91,696	10,097	1,10,361	10,184	93,801	8,485	82,590	6,804
64,881	8,888	73,596	8,893	96,903	8,570	92,540	9,372	77,797	8,387	69,479	10,271
2,80,037	25,684	2,42,937	27,198	2,76,428	27,802	3,13,486	27,769	2,69,812	25,808	2,38,073	24,818
71,964	10,066	1,06,335	6,733	80,363	11,519	1,42,334	10,883	1,39,281	10,523	98,262	9,927
97,150	10,573	1,04,240	6,846	1,27,551	10,657	1,36,818	8,861	1,22,148	9,305	86,606	8,970
1,69,114	20,639	2,10,575	13,579	2,07,914	22,176	2,79,152	19,744	2,61,429	19,828	1,84,868	18,897
- -	33,652	- -	52,795	142	37,079	- -	40,505	97	44,385	102	43,961
7,84,692	5,31,534	6,59,486	5,64,120	7,24,305	5,80,747	8,61,402	5,40,553	7,48,903	4,89,505	6,17,883	4,37,935

ABSTRACT.

YEARS.	EXTERNAL SERVICE.								INTERNAL SERVICE.						
	STEAM VESSELS.				PILOT VESSELS.				Number of Vessels, &c.			Received or Realised.	Gross Expense.	Net Charge.	Amount Realised.
	Number of Ships.	Receipts.	Gross Expense.	Net Charge.	Number of Ships.	Receipts.	Gross Expense.	Net Charge.	Steamers.	Accommodation Boats.	Cargo and Troop Boats.				
		Co.'s Rs.	*Co.'s Rs.*	*Co.'s Rs.*		*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*				*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*	*Co.'s Rs.*
1842–43 -	9	- -	3,55,136	- -	- -	- -	- -	- -	6	3	2	4,01,025	—	—	—
1843–44 -	8	- -	3,14,387	- -	- -	- -	- -	- -	7	4	3	5,21,562	—	—	—
1844–45 -	9	1,66,697	4,20,249	2,53,552	7	5,09,125	8,48,668	3,39,543	8	4	3	6,16,245	3,82,844	- -	2,33,401
1845–46 -	10	49,481	5,25,047	4,75,556	8	5,66,397	8,53,916	2,87,519	10	4	5	7,74,183	4,95,250	- -	2,78,933
1846–47 -	6	1,87,013	3,55,720	1,68,707	7	5,72,703	8,38,864	2,66,161	10	4	5	7,84,692	5,31,534	- -	2,53,128
1847–48 -	5	72,928	3,71,528	2,98,600	7	5,35,477	7,77,429	2,41,952	10	4	5	6,59,486	5,64,120	- -	95,366
1848–49 -	5	79,631	3,08,365	2,28,734	7	5,38,435	9,27,744	3,89,309	10	3	5	7,24,305	5,80,747	- -	1,43,558
1849–50 -	7	1,05,009	4,72,959	3,67,950	7	5,76,530	8,19,844	2,43,314	10	3	5	8,61,402	5,40,553	- -	3,20,349
1850–51 -	8	1,43,400	4,15,615	2,72,215	7	5,83,406	8,29,110	2,45,704	10	3	5	7,48,903	4,89,505	- -	2,59,698
1851–52 -	5	1,40,003	4,32,122	2,92,119	7	6,61,843	7,96,813	1,34,970	9	3	5	6,17,883	4,37,935	- -	1,79,949

MEMORANDUM respecting the RECEIPTS and EXPENDITURE on account of the PILOT SLOOPS, and INLAND STEAM SERVICE.

PILOT SLOOPS.

The receipts include the sums derivable from pilotage of the ships entering and leaving the Port of Calcutta; from the hire of moorings; hauling and transporting ships from place to place; from duties on dhonies, buoys, lights and beacons, &c.

The expenses embrace the charges incurred for the maintenance of the pilot brigs and sloops; for the surveying and floating light vessels; for the establishments of the master attendant's and harbour-master's departments, and a proportion of the expenses of other departmental establishments; also the expenses of hawser, anchor, and other boats, besides marine charges in general.

INTERNAL STEAM SERVICE.

The receipts and earnings of the inland steamers and boats include the amount of freight and passage-money received from the public, and paid into the general treasury at Calcutta; and the credits carried to account as the savings rendered to the State by the employment of these vessels, instead of hired craft, in the conveyance of Government troops and stores, camp followers, &c.

The expenses comprise the charges of maintaining the steamers and boats; the freight office establishment; salaries, &c., of agents at stations; wages to native pilots; and a proportion of the expenses of various departmental establishments.

N. B.—No charge is included for interest on capital laid out in ships, buildings, docks, &c., nor for depreciation of property.

Marine Department,
7 July 1853.

J. C. Mason.

Appendix, No. 3.

LIST of PETITIONS referred to the Select Committee on INDIAN TERRITORIES, Session 1852–53.

PRESENTED.	PETITIONERS.	PRAYER.	PAGE.
5 July 1852-53 -	East Indians resident in London	Suggesting measures of amelioration -	113
5 July „ -	-- Jevanjee Prestonjee and Rustomjee Viccajee.	For redress - - - - - -	115
7 July „ -	-- Members of the Madras Native Association, and others.	-- For a thorough inquiry into all the points affecting the welfare of India -	120
8 July „ -	Dr. George Buist - - -	-- Complaining of statements made in reference to newspapers in India - -	123
11 July „ -	-- Ministers and Missionaries in Madras, composing the Madras Missionary Conference.	-- For inquiring into the condition and government of British India - -	129
	Members of the Bombay Association, and other native Inhabitants of the Presidency of Bombay.	- - - ditto - - - - -	131
13 July „ -	Meern Oomaid Singh - -	For redress - - - - - -	136
4 July „ -	- - Merchants, Shipowners, and others, Liverpool.	-- Complaining of duty levied by East India Company - - - - -	138
	Merchants, Manufacturers, and others, St. Helen's.	- - - ditto - - - - -	139
7 July „ -	-- Inhabitants of the town and neighbourhood of Winsford, in the county of Chester.	-- For reduction of the duty on salt, imported into British India - - -	139
11 July „ -	-- Vice-President, and Directors of the Worcester Chamber of Commerce.	-- Complaining of duty levied by East India Company - - - - -	140
13 July „ -	-- Chairman of Bristol Chamber of Commerce.	- - - ditto - - - - -	141

The MEMORIAL of *East Indians* of the Presidencies of *Calcutta, Madras,* and *Bombay,* at present residing in *London,*

Most humbly showeth,

1. THAT your memorialists are natives of India, and members of a numerous and increasing class of subjects of the Crown of Great Britain at present sojourning in this country.

2. That the community to which your memorialists belong are chiefly descended from European fathers, and from natives of India on the mother's side, and from intermarriages between the offspring of such connexions.

3. That your memorialists' community forms a distinct one throughout the continent of India, and dates its existence long prior to the establishment of British rule there.

4. That ever since Great Britain has acquired permanent possession in India, your memorialists' community has increased in number more rapidly.

5. That your memorialists, although at present remotely situated from their native land, feeling the deepest solicitude in the well-being and every particular the ordinary interests in life of their countrymen, cannot therefore refrain from manifesting their own heartfelt sense at the present juncture as regards the public administration of the affairs of British India.

6. That your memorialists consider it imperative upon them to submit to your Honourable House the following grievances; and, although it may be urged that they have been virtually and positively removed by the East India Company's charter of 1833, your memorialists, nevertheless, beg leave most respectfully to assert that, in spirit or operation, that charter in relation to such grievances remains up to the present period a dead letter.

7. That your memorialists' community in India is entirely destitute of any rule of civil law. Those who are beyond the jurisdiction of Her Majesty's supreme court of judicature, and who may be temporarily or permanently residing in the interior provinces, are there made amenable to the Mahomedan and Hindoo criminal laws.

Appendix, No. 3.

8. That although a right of appeal is sometimes allowed to the superior tribunal, designated the Sudder Nizammut Adawlut, of the East India Company, yet such is the extraordinary power it possesses that it can increase punishment without allowing the common privilege of producing further evidence.

9. That as British subjects, and more especially as professing the Christian religion, it is extremely repugnant to the feelings of your memorialists' community to submit to the Mahomedan or Hindoo code in the provincial courts.

10. That, by Regulation VIII. of 1813, enacted by the East India Company, your memorialists' community are expressly classed among native subjects of the British Government, and consequently to all the disabilities of their Hindoo and Mahomedan fellow-subjects; and by Regulation III. of 1818, enacted by the local Government, they have been deprived of the protection of the Habeas Corpus Act, besides being liable to be taken up on mere suspicion, punished, and imprisoned as State prisoners, without the slightest chance of legal protection or hope of release, since the only channel of appeal is the local Government, and thus placing their property, their liberty, and even their lives at the mercy of every public functionary who may happen to be vested with power or authority.

11. That by Regulation III. of 1821 your memorialists' community is subjected in all cases to be dealt with as Hindoo and Mahomedan natives of the lowest grade, by being fined, imprisoned, and subjected even to corporal punishment, not only at the discretion of the European judges or magistrates of the East India Company's service, but even of the Mahomedan and Hindoo officers of justice.

12. That the criminal code to which your memorialists' community have been subjected is felt by them as not only a direct outrage to the religion they profess, but as an act of positive personal degradation and gross injustice.

13. That although the Act of the last charter, namely, of 1833, throws open all places of trust and emolument in the civil, military, and other branches of the East India Company's service, without distinction of caste, colour, or creed, yet the door to preferment is literally closed against your memorialists' countrymen, while many of them are perfectly qualified to fill them; and they continue to be superseded by Europeans quite inefficient, both from their standing and inexperience, as well as from their want of general knowledge with respect to the manners, habits, and notions of the people of the country.

14. That the charter of 1833 not having realised the expectations of your memorialists' countrymen, by a fair distribution even of many of the subordinate appointments under Government in the gift of heads of departments, and which are almost invariably conferred on others, will be borne out by the fact of the paucity of your memorialists' body holding any such places in all the Presidencies of India.

15. That your memorialists cannot refrain from objecting to the *primâ facie* evidence recently given by some officials of the East India Company's service before the Committee of your Honourable House, in terms no less unmeasured than disparaging as they are galling to the feelings of your memorialists and of their community.

16. Your memorialists think it needless to cite minutely instances of the general efficiency of fitness of their community towards being raised to superior offices equally with Europeans, beyond the facts that General Jones, who was at the head of the Bombay army in 1803, 1804, and 1805; General Lang, of the Madras army; and the distinguished and celebrated Colonels Skinner and Gardener, and Colonel Stevenson, a late quartermaster-general of the Bengal army, belonged to the class of your memorialists; and that the few who had been admitted prior to the prohibitory regulation, and others now belonging to the military and civil services of the East India Company, were and are sufficiently reputed for their high integrity, superior qualifications, and extensive information, is abundantly testified by the chronicles of India, the public testimony invariably borne in their favour by such eminent statesmen as the late Sir John Malcolm, the late Lord Metcalfe, the late Lord William Bentinck, the late Sir Alexander Johnston, and a host of other public characters, and is further testified by the several highly respectable and eminent members of our community who have adorned the bar, the pulpit, and the faculty, and who are now heads of several banking and mercantile firms of the first respectability, and constitute living proofs of the general respectable capacity of your memorialists' community, which must be well known to your Honourable House, and cannot require any further or lengthened illustration.

17. That your memorialists finally, most humbly, and with the greatest deference, venture to state that were the feelings, opinions, or wants of their community consulted, they would one and all exclaim and demand that legislators should also be chosen from among their own body, as well as from the various classes or tribes of the people, to fairly represent their diverse interests in the councils of the future administration of India, as pre-eminently qualified by their local knowledge. And, although millions of the population of India have hitherto most patiently submitted to be taxed, neglected, misrepresented and misgoverned by an oligarchy chiefly chosen by an unquestionably objectionable constituency of both sexes, and that too composed of the fractional atom of the great bulk of the talent, experience, and respectability of the English nation, your memorialists beg leave most respectfully to assure your Honourable House that, whether the reins of the future Government

ment of India are to continue to be vested in the hands of the East India Company, or to be placed immediately under the supreme control of Her Majesty's Government, your memorialists do not feel solicitous of any change whatever beyond the desire to perfect equality of privileges and justice being both practically and theoretically meted out to them, not only as British subjects, but as inheritors of their native land, and who, for loyalty and attachment, stand second to none in the British empire, and who are still and ever will be found ready to defend the empire of Great Britain.

And your memorialists, in submitting the foregoing statement of their grievances to the serious consideration, wisdom, and justice of your Honourable House, as in duty bound, will ever pray, &c.

Signed on behalf of a Meeting of East Indians of the Presidencies of Calcutta, Madras, and Bombay, at present residing in London, held at the residence of John B. Pharoah, Esq., Ennore-house, Lower Tulse-hill, Brixton, near London.

John Wollaston, Chairman.

The humble PETITION of *Jevanjee Pestonjee* and *Rustomjee Viccajee*, the Sons and Representatives of *Viccajee Merjee* and the late *Pestonjee Merjee*, British subjects and Parsee inhabitants of *Bombay*, lately carrying on the business of Bankers and Merchants at *Hyderabad* in the *Deccan*, as well as in *Bombay*, and other Places in British *India*,

Most humbly showeth,

THAT your petitioners, as well as their fathers, who are British subjects, have suffered and have been for more than eight years suffering under grievous wrongs done them by his Highness the Nizam's Government, involving as well personal injuries as pecuniary losses; wrongs which your petitioners confidently believe no British subject other than those under the Government of the East India Company would be allowed to undergo with impunity to the wrongdoer. For the redress of those wrongs and losses your petitioners, as well as their fathers, have appealed to the British Government in India, and to the authorities in England, to whom the administration of affairs in India has been confided; but your petitioners and their fathers, in spite of their acknowledged rights as British subjects, have unhappily failed to obtain redress, which they could with all ease have procured for themselves had they been subjects of the Nizam's Government, or the subjects of any other native state in India, as your petitioners will hereinafter show; and your petitioners now humbly approach your Honourable House as the last means of obtaining redress for the cruel wrongs and injuries they have sustained, for which, in consequence of their being subjects of the British Crown, they have hitherto been unable to obtain any compensation.

In order to explain the circumstances which led your petitioners' fathers, Viccajee Merjee and Pestonjee Merjee, to go to the Nizam's territories, they beg to premise that Viccajee Merjee and Pestonjee Merjee, according to the usage of their ancestors for several generations, were employed in the administration of districts in the northern Concan, under the Paishwa's dynasty. From the time the British took possession of the country, Viccajee Merjee and Pestonjee Merjee in the very beginning assisted the British Government in the management of the revenues of a portion of that part of the country, and were afterwards entrusted by that Government with the farm of land and sea-customs, which they held up to 1836, when it was extended from the Candeish collectorate as far as the precincts of Goa, the Portuguese settlement. The manner in which they fulfilled this important trust has been appreciated by the Government of Bombay in one of their letters to your petitioners' fathers, dated 28th March 1836, at the time of abolishing the land customs, in the following words: "The correctness and punctuality displayed by you in your extensive dealings with Government entitle you to every consideration." The result of these extensive dealings has been recorded by one of the officers of Government in his letter to the Revenue Commissioner, dated 31st August 1835, in the words following: "Viccajee Merjee, on the contrary, takes an honest pride in showing the extent to which, by his enterprising spirit, he has not only more than doubled the resources of Government during the short space of seven years, but accumulated for his descendants a competency; and he may well boast of never having given Government a single cause to regret their having given to him, a private individual, the management of an extent of territory and a sum of money never before equalled in the records of any Government." To this your petitioners could add many other testimonies equally pointed and conclusive.

In 1836, when the land customs were abolished, Viccajee Merjee and Pestonjee Merjee were of necessity unemployed, and as they were excluded from all occupation suitable to their birth, position, and abilities in the British territories, they were induced to repair to the Nizam's country, which is bordering on the Bombay presidency, with the object of increasing the cotton trade from Berar to Bombay, which they had the honour of first opening during their farm of the land and sea customs entrusted to them by the British Government. On this occasion the Nizam's minister, the late Rajah Chundoolall, repeated an offer which he had previously made, to put certain cotton districts of Berar under their management; and on their agreeing, after obtaining possession of those districts, to give loans to the Government, Viccajee Merjee and Pestonjee Merjee, according to the policy

Appendix, No. 3.

invariably pursued by the English Government in India, having no chance of obtaining employment in the British territories suitable to their rank and position, accepted the offer, and agreed to give, and did give, the loans required by the Nizam's Government, it being an express condition, on their making the said advances, that they should hold possession of certain districts in Berar.

The demands for such loans grew gradually more pressing from day to day, and in 1841 seriously alarmed your petitioners, as well as their fathers, and those towards whom they themselves had contracted engagements, in order to obtain the means to meet the demands of the Nizam's Government. However, at this time, Viccajee Merjee and Pestonjee Merjee, as security for the loans, made a security, in which many British subjects had a deep interest, held possession of certain Berar districts, yielding a gross revenue of 23 lacs of Hyderabad rupees, or 200,000*l.* On this occasion they submitted to the Nizam's minister the circumstances which had put their credit in danger, and it was thereupon agreed, with the consent of both parties, namely, of Viccajee Merjee and Pestonjee Merjee, and the Nizam's Government, that they should give up possession of nearly half of the districts then held by them, and should retain that of the other half on the condition that an instrument should be deposited in the British residency, specifying the districts that were to remain in their possession, and that such possession should be confirmed and continued until the claims of the firm of Pestonjee Viccajee were liquidated in full. This arrangement was accordingly carried into effect, the instrument or deed giving effect to it bearing date 18th October 1841, which concludes in these words, that "it has been decided by the Government that, until the liquidation of the aforesaid sum, with interest, the possession of the districts is confirmed, and will be continued to him (Pestonjee Viccajee)," was deposited by the Nizam's government in the British residency; and on the execution of such deed, the possession of nearly half of the districts held by the firm was then, and not till then, given up by them to the Nizam's Government. By this arrangement your Honourable House will observe that, if there had been no meaning in the condition that the instrument in question should be deposited in the British residency, for the security of the possession of the districts specified in it, which were of the gross revenue of 13 lacs of rupees, your petitioners, as well as their fathers, would not have agreed to the arrangement specified above in preference to the actual possession of the whole of the districts, which were of the annual value of 23 lacs of rupees. The cession of the districts yielding a revenue of 10 lacs of rupees was solely made for the sake of obtaining what your petitioners, as well as their fathers, considered the specific security of the British Government, or at least the recognition by that Government of the transaction.

The original instrument now lies in the British residency, and your petitioners' fathers were furnished with an authenticated copy of it by the Resident for the satisfaction of their creditors, as by himself notified to the Nizam's Government, in his letter dated 19th October 1841, before sending a copy to your petitioners' fathers.

Your Honourable House will observe that your petitioners and their fathers were aware that as British subjects they could not have recourse to those means of resistance to the unjust violence of the Nizam which the subjects of the Nizam employ without scruple, and invariably with success; and therefore your petitioners' fathers provided as they conceived for their security, and the security of their creditors, by depositing the aforesaid instrument in the British residency, representing the British Government in India, and by obtaining a copy of it from the Resident, under his official authentication, for the satisfaction of their creditors.

Now your petitioners beg to show how much confidence they and their creditors had in this arrangement, and in this satisfaction, and in what manner subjects of the British Crown in India have endured wrong because they have faithfully performed their duty by claiming the mediation, and relying on the protection of their own Government, in preference to any attempt to obtain redress by violent resistance to the unjust and illegal conduct of the Nizam.

The financial position of the Nizam's Government becoming every day more critical, by reason of continuing demands upon it for the pay of the British contingent and for other equally urgent State purposes, while the Government treasury became every day less able to meet them, the Government was on several occasions obliged to have recourse to the firm of Pestonjee Viccajee, who again assisted it in its difficulties, by making the necessary advances, with a stipulation in writing from the Nizam's government, bearing date the 5th of May 1843, in the words following, "That until the liquidation, with interest, of your claims, former and present, agreeably to the signed accounts, the possession of the said districts is confirmed and will be continued to you, of which you may rest satisfied." The last sum that was advanced by the firm was only 5 lacs of rupees, given to the Nizam himself, on his solemn assurance of good will, and on his engagement to repay it in six months.

Just four months after this, towards the end of June, 1845, the Nizam's Government, then indebted to the firm to the extent of about 300,000*l.* acknowledged by the Government, issued orders to its own troops to wrest the mortgaged districts from the possession of the firm. These orders were in such direct contravention of the aforesaid arrangement and satisfaction, that it may be asked what could have led the Nizam's Government to such outrages and breach of faith pledged to British subjects, through the mediation of the British representative, by an instrument deposited in his residency.

Your petitioners beg to state that the Nizam's Government, instead of assigning any reason for such a breach of faith even assured the British Resident, at the time the orders of violence

violence were issued, by a letter dated 30th June, 1845, that the claims of the firm would be paid in cash by 6 lacs of rupees annually, through the Resident, until they were liquidated, which promise however has never been fulfilled, but has shared the same fate as the mortgage arrangement, and the satisfaction; but your petitioners having every reason to believe that this breach of faith, on the part of the Nizam, emanated from a conviction that a British subject, in consequence of his allegiance to the British Government, could not follow the example of his Highness's own subjects, and enforce justice for himself by taking the law into his own hands.

Your petitioners would here point out how the subjects of the Nizam compel their Government to do them justice. It is a fact well known to the British residents and officers who have resided in the Nizam's country, and of course through their reports to the Government of India, and a fact attested by a letter now in possession of your petitioners from the English officer in command of the contingent troops stationed in the districts, that when the Nizam's Government issues orders to its troops to sequestrate districts held by its own subjects for the liquidation of their claims on the Government, they, the district holders, resist the Nizam's troops by all possible means, maintain possession of their districts, and thus compel the Government to act in conformity to its engagements and agreements. During a period dating from a year previous to the dispossession of your petitioners from their mortgaged districts up to the present time, such instances of the district holders offering open resistance to the Nizam's Government have occurred more than 10 times under the eyes of the British authorities there; a fact which your petitioners are ready to prove, if required.

If these district holders have been able to protect their property against the violence of the Nizam, though their districts were of much less extent in value than those assigned to the firm, and being much less beloved by the inhabitants of those districts than your petitioners' fathers, it is reasonable to suppose that your petitioners, and their fathers, who had the possession of a part of the Berar districts, yielding 13 lacs of Hyderabad rupees, or 110,000 *l.* per annum, and extending from the eastern frontier of the Nizam's territories as far as the western, could (and the fact is so) have maintained possession of the country mortgaged to them in defiance of the illegal orders and violence of the Nizam. But the fact of their being British subjects imposed on them the necessity of submitting to wrong instead of following the example of others by taking the law in their own hands.

Your petitioners' fathers, therefore, as British subjects, appealed to the British Government for protection, by a petition dated the 24th of June 1845, at the very moment the orders of violence were issued by the Nizam's Government at Hyderabad, and handed that petition to the British representative at his Highness's court.

The Resident, before dispatching the petition to the Government of India, considered it his duty to endeavour, in the first place, to prevent the injury and wrong being inflicted on your petitioners and their fathers; and with that view interfered by addressing a letter of remonstrance to the Nizam's Government at the very time the orders of violence were issued, but it had no effect; the Resident, therefore, dispatched the petition to the Government of India for further orders, together with the copies of the correspondence on the subject.

In the meantime the Nizam's troops wrested the possession of the mortgaged districts from your petitioners' fathers by violence and bloodshed, the particulars of which were duly reported by them to the Resident by two letters, dated 2d and 9th August 1845, and by the latter to the Government of India for consideration in continuation of the appeal which they had already made.

Soon after your petitioners and their fathers had thus been unlawfully and forcibly dispossessed of the districts formally transferred to them, as security for the advances made by them to the Nizam's Government, and after having had their servants remorselessly murdered (no pretext for such violence and cruelty having been afforded by resistance on their part to the troops of the Nizam), your petitioners and their fathers had the disappointment of receiving a letter on the 9th of August 1845, in reply to their aforesaid petition, refusing all protection or interference on the part of the British Government.

Your petitioners humbly implore your Honourable House to consider the ruinous consequences to them of this refusal on the part of the Indian Government to extend to them that protection which they humbly ventured to think they were, as British subjects, entitled to demand, and they would hope not the less so from the confidence and reliance they had always placed in the disposition, no less than in the power, of the British Government to protect all its subjects from acknowledged injury and wrong; and the consequent determination of your petitioners, as well as their fathers, to abstain from those means of obtaining redress for themselves which would have been sanctioned by the lawless practices and customs of the Nizam's dominions, but which would have been plainly at variance with their duty and allegiance as subjects of the English Crown.

Since that period, namely, June 1845, up to the present time, namely, June 1853, your petitioners, as well as their fathers and their creditors, being British subjects, have incessantly submitted their wrongs and claims to the consideration of the British Government, both in India and in England, at the several times hereinafter stated:

1. Petition to the Government of India from the Hyderabad firm of Pestonjee Viccajee, dated 24th June 1845.

2. Ditto to ditto, from the Bombay firm of Viccajee Merjee, dated 7th July 1845.

3. Ditto to the Government of Bombay from ditto, ditto, ditto, submitting the above petitioners

Appendix, No. 3.

tion of the 7th July 1845, for transmission to the Government of India, with a recommendation on behalf of the petitioners.

4. Ditto to the Government of India from the Hyderabad firm of Pestonjee Viccajee, dated 4th March 1848.

5. Ditto to ditto from ditto, dated 11th May 1848.

6. Ditto to ditto from the Bombay creditors of the firm of Viccajee Merjee, dated 13th March 1848.

7. Ditto to the Government of Bombay from ditto, dated 28th February 1848.

8. Ditto to the Government of India from the creditors of the firm of the Calcutta branch, dated 15th March 1848.

9. Memorial to the Court of Directors from the Hyderabad firm of Pestonjee Viccajee, dated 9th November 1850, submitted through the Government of India.

10. Memorial to the Court of Directors from the creditors of Viccajee Merjee and Pestonjee Merjee, made on their behalf by their trustees, dated Bombay, 29th October 1850, submitted through the Government of India.

11. A brief statement of facts laid before the Court of Directors by a letter dated London, 23d April 1851, from Jevanjee Pestonjee and Rustomjee Viccajee.

12. Petition to the Government of India from the firm of Pestonjee Viccajee, submitted by their agents in Calcutta, dated 18th February 1852.

13. Ditto to ditto from ditto, dated 26th May 1852.

14. Memorial to the President of the Board of Control from the firm of Pestonjee Viccajee, submitted by their agents in London, accompanied with a case dated 21st March 1853.

15. Letter to the President of the Board of Control from Jevanjee Pestonjee and Rustomjee Viccajee, dated 9th June 1853.

Nevertheless, your petitioners, as well as their fathers and their creditors, have unhappily hitherto failed in getting redress. No reason whatever is given by the President of the Board of Control for denial of protection to British subjects in India, as prayed by your petitioners in their memorial to him. But your petitioners believe that the argument which the Court of Directors urge is, that they have laid down a principle of non-interference in native states in India, lest the interference of the irresistible power of the British in the weak state of the Nizam may be supposed to give the force of dictation to their representations. Your petitioners however humbly submit to Your Honourable House that whereas in their case a very weak power has committed a very grievous wrong with perfect impunity, to which their duty as British subjects has compelled them to submit without resistance, it follows conclusively that if the policy adopted by the authorities in India shall be maintained, the consequence of being a subject of the British Crown in India must be, that such subject must either desist from all transactions with the government of a native or foreign state, or must consent to the unresisting victim of the violence or oppression practised upon him.

Your petitioners beg the attention of your Honourable House to a principle adopted by one of the most distinguished men whom India has ever produced, namely, Lord Metcalfe, who held the office of British Resident at the court at Hyderabad, and with whose views and opinions none of the authorities of his time, either in India or in England, were known to differ. Lord Metcalfe, when resident at Hyderabad, wrote in a despatch, dated 31st August 1822, to the Government of India as follows: "I suppose our interference in his Highness's affairs to be not merely a right, but a duty arising out of our supremacy in India, which imposes upon us the obligation of maintaining the tranquillity of all countries connected with us, and consequently of protecting the people from oppression, as no less necessary than the guaranteeing their rulers against revolution." "Interference in the internal concerns of states under our protection is neither desirable nor generous when it can be avoided, and should only then be resorted to when it is clearly necessary for the preservation of the people from the misery and destruction which must ever attend oppression and misrule." "In every case where we support the ruling power, but more especially in such a case as that last described (supporting the minister of the Nizam) we become responsible in a great measure for the acts of the Government, and if they are hurtful to the people, we aid in inflicting the injury." Your Honourable House will further observe, that the Court of Directors, in their despatch to the Government of India, dated 21st January 1824, have issued instructions in the words following: "We agree with Sir Charles Metcalfe, that 'a system of non-interference, founded on regard to the rights of an independent sovereign, if practicable under the circumstances of our intimate connexion with the Nizam's government, would have great and decided advantages, and is that which we ought to endeavour to establish, provided always that the irresistible strength which our protection affords to the Government be not converted to the oppression of the people.' The concluding consideration in the foregoing passage is most important, and constitututes in our mind the strongest objection against our withdrawing from all interference in the concerns of a Government which we are bound by treaty to protect, however tyrannical and oppressive may be its proceedings." Such was the policy of the authorities in India and in England, based upon sound, moderate, and just principles, while Lord Metcalfe was in India; and your petitioners

petitioners do not hesitate to state the subsequent deviation by the Court of Directors from the very principle laid down by a statesman of great experience and undoubted ability in the organisation of Indian politics, and adopted by the authorities of his time in India and in England, has been the very direct and immediate cause of anarchy, oppression, and tyranny over millions of human beings in that country, whose only refuge, when intolerably oppressed, is in emigration or insurrection, the former of which they sometimes adopt with the greatest pain, and the latter of which they could not and dare not have recourse to, whilst their sovereign and his government are supported by the irresistible power of the British. It is clear that the experience and knowledge of that great and good man Lord Metcalfe, acquired and formed upon the spot, as well as that of those that concurred with him, have had no weight with the authorities, situate at so great a distance, who have latterly laid down the principle of non-interference even in cases of the utmost hardship, such as that of your petitioners. However this principle may be defended as a general rule, it will be found, if invariably carried out, to be based on unwise and unjust presumptions, and to sanction indirectly acts of oppression and of wrong, utterly repugnant to the spirit and practice of English government.

It may be said that, as your petitioners and their fathers hazarded their fortunes in a foreign state, they must run the risk and abide by the consequences arising therefrom. Your petitioners humbly beg to assure your Honourable House that nothing but the invariable internal policy of the English in India, which deprived them from having any share in the government of their own country, as enjoyed by their ancestors, induced them to leave their native land, the Bombay Presidency, and hazard their fortunes in a foreign state; that there your petitioners did not give loans on mere drafts upon revenues, but solely upon the security and possession of certain landed property; and if when there, while your petitioners are under the duty of allegiance to the British Government, at the same time they are denied protection in return for that allegiance, for the sake of the external policy now laid down by the Court of Directors, the condition of the natives of India under the British rule could not be better, but would be worse, than slavery elsewhere, which the English Government have so long endeavoured to abolish.

Your petitioners need not remark how much more in this case the interests of the rulers of British India have been thought of than their duty in respect to the subjects under their rule. The duty of allegiance is enforced against British subjects by their rulers; instead, however, of giving them protection in return, the rulers of British India, in 1851, did actually enforce from the Nizam, by means of intimidation and threat of confiscation of his territory, a payment in cash of about 333,000*l.* on account of the debt due to them by the Nizam, a debt incurred for a purpose similar to that of the claims of your petitioners, viz., the pay of the British contingent; and thus, in preference to fulfilling the most solemn duty imposed on every State, and which binds it to its subjects in consideration of their allegiance, the British Government paid themselves. Not only so, but the last mail from India, which left Bombay on the 23d of May 1853, has brought intelligence which exhibits the conduct of the rulers of British India towards their subjects in a still more striking light. It is to the effect that, in lieu of the arrears and claims in full for the pay of the British contingent, the Governor-general has demanded from the Nizam (to which demand his Highness has acceded) a perpetual cession of that part of his territories, viz., the Berar Valley, which includes nearly two-thirds of the districts mortgaged by the Nizam's government to your petitioners' fathers. These districts were placed in their uncontrolled possession; upon them they gave loans to his Highness; and when they were deprived of them by violence, your petitioners and their fathers, as British subjects, have incessantly appealed to the British Government in India and in England for restitution and redress. That Government, being fully and minutely acquainted with all the facts of this remarkable case, has deliberately thought it just and proper to pursue the course of paying themselves, by the seizure of the property mortgaged to its own subjects: a course which would have been impossible had it not been for the irresistible power vested in the hands of the rulers of British India by the British Crown and Legislature, but who are by their constitution responsible for the ill use of that power.

If anything could add to the sense of injustice under which your petitioners, as well as their fathers and creditors, are now labouring, it would be found in the fact that the advances in exchange for which they received security by a mortgage on the districts in question were almost entirely required for and spent in the payment of the British troops, as the bills now in the hands of the firm signed by the officers in command prove beyond dispute. This money was advanced at a most critical period before the war in Affghanistan, and during that war. The refusal of the advance by the firm of Pestonjee Viccajee would, beyond all doubt, have provoked a mutiny, and the consequences of that mutiny would have been most serious and full of danger to British interests; and now the East India Company, whose troops have been paid by the money advanced by Pestonjee Viccajee, has taken possession of a large portion of the district mortgaged to Pestonjee Viccajee for the repayment of those advances, and refuses to pay any portion of the debt secured upon those very districts.

These are the facts which are submitted to the mature and deliberate consideration of your Honourable House, and which will be found to prove—

First. That your petitioners and their fathers are acknowledged subjects of the British Crown in India, and therefore bound by the duty of allegiance to the British Government.

Secondly. That they are denied protection, and that the property mortgaged to them, after being

Appendix, No. 3.

being plundered by the Nizam, is arbitrarily taken possession of by the British Government in payment of their own claims. To preserve the rights and property of your petitioners inviolate they should either receive protection from those who claim their allegiance, or they should be allowed to protect themselves. Your petitioners are confident that they could do so by following the example of the subjects of the Nizam. But, before taking the law into their own hands, your petitioners, as loyal subjects of the British Crown, consider themselves in duty bound to have the question of their allegiance settled; and they desire, as a bare act of justice, to be informed whether they can proceed to enforce their own claims on the Nizam (and if necessary by violent means) without being guilty of a misdemeanour, and being liable to punishment for violation of the law. If your petitioners follow the example of the Nizam's subjects it may excite revolt, and it may possibly disturb the peace and tranquillity of the neighbouring British provinces; for when hostilities once begin no one knows where they will end.

Your petitioners are therefore unhappily constrained to their last extremity to lay their humble petition for assistance and redress before your Honourable House, and to pray that, if the British Government have a right to claim the allegiance of your petitioners and their fathers to their laws, they should reinstate your petitioners as well as their fathers in possession of the districts solemnly pledged and assigned to them, with all the rights as were vested in them at the time when the Nizam, by violence and a military force, dispossessed them; or that the British Government should allow your petitioners and their fathers to follow the example of others in taking the law into their own hands, and that the British Government should not interfere in the matter whilst your petitioners and their fathers thus seek redress for wrongs, and attempt to repair the injuries done them.

And your petitioners humbly pray for such further assistance and redress as your Honourable House may think fit to grant.

And your petitioners, as in duty bound, will ever pray.

Jevanjee Pestonjeé,
and
Rustomjee Viccajee.

12, Cambridge Terrace, Hyde Park, London,
5 July 1853.

The humble PETITION of the *Madras* Native Association, and others Native Inhabitants of the Presidency of *Madras.*

Showeth,

1. THAT your petitioners, having read * * * * * in the "Times" and other English newspapers, that Her Majesty's Ministry considers most of the subjects of their petition would be more properly left for the action of the local government, your petitioners beg to represent that the revenue system, against which your petitioners have stated their strongest objections, was called into operation in consequence of the Fifth Report from the Select Committee on the Affairs of the East India Company, dated the 28th July 1812, and printed by Order of your Honourable House, which states at pages 123, 124—

"It appears to the Committee, from the examinations which they have made into the effects of the ryotwar principle of settlement throughout the modern possessions of the Company under the Madras presidency, that it has greatly improved the situation of the cultivator by limiting the bounds of the public assessment, and adjusting the actual demand on each person subject to such assessment according to his ability to satisfy it, by relieving him from the oppressive exactions of the native revenue officers, and securing him in the protection of his property and rights. So favourable a change in their condition has necessarily excited a confidence among the ryots in the equity and justice of the Company's government, and this confidence has derived material strength from having periodically and frequently opened to them a ready and direct channel of communication and intercourse with the immediate representatives of Government, on all matters connected with their interests and grievances, which has had the effect of binding them, as it were, to it, and of rendering them the real instead of nominal subjects of the Company; while the natural consequences have been that the ryots have received a new incentive to industry, cultivation has been gradually extended, by which an augmentation of the public revenue has been yielded without an increase of assessment."

2. That this favourable opinion respecting the ryotwar was given at an early period of its trial on a small scale; and it appears, from the preceding paragraph of the Report, to have been derived from the opinion of three or four collectors who had been instrumental to the introduction of the experiment, among whom was Sir Thomas Munro; but eight years afterwards, during which it had continued on an increasing scale, and in a modified or improved form, called field ryotwar, when Sir Thomas came out as Governor of Madras, he found it absolutely necessary, as stated in your petitioners' former petition, to reduce the amount of the assessment in the district in which ryotwar pressed lightest on the people, namely, the Ceded Districts, 25 per cent. on dry and wet lands, and 33 per cent. on garden lands. Sir Thomas died in India in the year 1827, at which period it was found that the public revenue from the land had then decreased to 42½ lacs, from a revenue of 57 lacs in the year 1807; a convincing proof that the new system up to that date had been a failure.

3. That your petitioners have not the means of knowing the present revenue arising from the ryotwar, but they know that under its operation the ryots have been reduced to poverty and

and wretchedness; and your petitioners pray that, as the Parliament has been the author of it, or that at least it has been established by its sanction, although in opposition to the opinion and wishes of the local authorities, who declared it to be contrary to the ancient national institutions, and unsuited to the condition and genius of the people, the same authority may now be the instrument of its abolition; not by acting upon the evidence of the Company's servants taken in England, but by instituting a full and impartial inquiry into its merits and demerits on the spot where it is in operation, and among and from the people who are suffering under its withering oppression.

4. That your petitioners are convinced that by no other mode will your Honourable House be able to form a just and clear judgment on the question so momentous to the native subjects of the Crown in the Presidency of Madras; for, without reference in this place to the bias from which the servants of the Company cannot be supposed to free themselves, when speaking as to the effects of the favourite system of their employers, and which they have contributed to enforce and maintain, your petitioners will advert to a particular instance of misinformation given by a gentleman, who, without being suspected of bias, has given positive evidence, the contrary of fact, before the Committee of the Right Honourable the House of Lords.

5. That the gentleman alluded to is Mr. Charles Hay Cameron, formerly the fourth or law member of the Council of India. This gentleman having been interrogated by the Committee which sat during the course of last year, regarding the *lex loci* of 1845, framed, as your petitioners have reason to believe, by himself, and having admitted the receipt of a remonstrance against it from the Hindus of Madras, and Mr. Secretary Bushby's reply, is asked:

"No. 2098. What was the end of it?

"The law was not passed then, but it has been passed since.

"No. 2099. Was any reply made on the part of the remonstrants to the paper which you have read?

"No reply; I believe the justice of the doctrine was acquiesced in."

And in a subsequent examination the same gentleman is asked:

"No. 2359. Was there any reply received from the petitioners after that document (Mr. Secretary Bushby's letter of the 24 May 1845) had been communicated to them?

"There was no reply received: there was another remonstrance of the same kind from some Hindoos at Calcutta, in reply to which we enclosed the answer that we had previously sent to the Madras Hindoos, stating that that contained our principles on the subject.

"No. 2363. After the passing of the *lex loci* had been suspended, in the manner which you have described on a former occasion, at what period was the subsequent law of the three articles introduced, proposing to re-enact those provisions with respect to the property of Christian converts?

"Legislative consultations of the 2 August 1845, I find to be the marginal note on the draft made by me.

"No. 2364. Are you aware of any remonstrance, analogous to that from Madras which had been previously addressed to the Government, having been repeated when those clauses were proposed as a separate measure?

"I have no recollection of any such remonstrance; I never heard of any after the two I have mentioned."

6. That Mr. Cameron had no intention to mislead the Select Committee of the House of Lords is clear, from his reply to question

"No. 2366. Your evidence as to the appeal against the clauses applied to what occurred during your own stay in India?

"To what occurred during my own stay in India."

But, as the fact of silence on the part of the Madras Hindus seems to be implied by another evidence, Sir Herbert Maddock, who, when stating in answer to No. 2,239, that a remonstrance was made to Mr. Bushby's reply, points out, No. 2241, that it was from the Hindu inhabitants of Bengal, Behar, and Orissa, the inference left on the minds of the Committee, your petitioners apprehend, must have been that the Madras memorialists acquiesced in the justice of the doctrines, as stated by Mr. Cameron; and, as such an inference is not warranted from the facts of the case, your petitioners deem it of consequence to explain the circumstances as they actually occurred.

That no reply was sent to Mr. Bushby's letter from the Hindus of Madras during Mr. Cameron's residence in this country is undoubtedly correct; but as soon as the draft of the Act of Three Articles was promulgated in the Fort of St. George Gazette, at this presidency, in November 1849, a remonstrance was immediately forwarded against it to the Supreme Government, regarding which Mr. Bethune, who had succeeded to council as law member, observes, "a great part of it is taken up with an elaborate argument in reply to Mr. Bushby's answer to the memorial of 1845." This remonstrance was printed along with other papers by order of your Honourable House on the 7th May 1851; and your petitioners beg to state that neither they, nor the remonstrants, nor the Madras Hindu community, have ever acquiesced in the doctrines laid down by Mr. Bushby; but, on the contrary,

Appendix, No. 3.

contrary, they consider the legislation on the *lex loci* to be a direct infringement of the civil rights, and a positive violation of the Act of the Imperial Parliament, 21 Geo. 3, c. 70, ss. 17 and 18, as well as of the 53rd section of the present Charter Act.

8. That your petitioners allude to this circumstance chiefly to show the manifest uncertainty of the evidence taken before the Parliamentary Committees; and, as the witnesses examined, without a single exception, are persons who have received, or are still in the receipt of, benefits from the East India Company, your petitioners are compelled to believe that the actual state of things cannot be correctly ascertained without sufficient evidence being admitted on both sides of the several questions which have to be determined; and your petitioners, therefore, humbly represent that nothing but a full and impartial investigation in this country, accessible to the complainants as well as to the defendants, can place before your Honourable House the real state of India, and the existence of the many and heavy grievances of which they have complained as regards the presidency of Madras; they therefore respectfully request that a Royal Commission may be appointed, before which they may have the opportunity of substantiating the facts advanced in their former petition.

9. That your petitioners beg to represent that an Indian Commission is not altogether a novelty, there being a precedent in the one appointed in the year 1814, of which Sir Thomas Munro was the head, for the purpose of inquiring into and amending the judicial system then obtaining at this presidency; but, as not only the judicial system, but likewise that of the revenue, as also the various other complaints preferred by your petitioners, imperatively demand investigation at this critical period, your petitioners pray that the Commission they now seek may be constituted upon the widest practicable basis, to the end that the inquiry may be searching, impartial, and complete, and that no permanent legislation for India may be undertaken until the fullest information possible shall have been laid before and fully discussed by the Imperial Parliament of the United Kingdom.

10. That your petitioners have already requested the continuance of the councils at the minor presidencies, and they now respectfully reiterate their prayer to have them constituted on the precedent of the council on the island of Ceylon, in which your petitioners' countrymen have enjoyed seats for a series of years; and, as your petitioners understand that constitutions have been, or are on the eve of being, granted to the settlements of the Cape of Good Hope and New Zealand, admitting the natives there to the same electoral and municipal privileges as the European colonists, they humbly and anxiously trust that your Honourable House will not deem the barbarians of the former, and the cannibals of the latter colony more deserving or more fitting to be entrusted with a share in the management of their own affairs, than the inhabitants of a country which for scores of centuries has been renowned throughout the world for its civilisation, literature, and commerce, and which had its own sovereigns, governments, and codes of law, long before the English nation had a name in history.

11. That, while your petitioners acknowledge and have asked for the advantage of a reconstruction and improvement of the home and local administration of India, yet that alone will be of no avail to redress the grievances and reform the abuses of the local governments, so long as they are composed of two or three Company's officials, legislating in the utmost secrecy, and concealing with the most assiduous carefulness the whole of their transactions, secure not only from all check, but from the least shadow of knowledge on the part of the people, whose interests are unfortunately considered of not the slightest consequence to the Government whose duty it is to legislate for their sole benefit.

12. That your petitioners will consider themselves and their community deeply humiliated and deeply aggrieved, if, after the open acknowledgments of persons high in office in this country and in England, that they are as capable to hold responsible employments as the members of the now exclusive civil service; that they are their equals on the bench, and successful competitors in the study of European arts, science, and literature, they are longer shut out from the offices for which they are confessedly qualified, while the savage Hottentot and New Zealander are preferred before them.

13. That your petitioners finally conclude with the expression of their earnest hope and prayer that sufficient time may be granted for a thorough inquiry into all points affecting the welfare of this country, as distributed under the eight heads laid down by the Committee of your Honourable House; that the local councils may be retained, and modelled upon the constitutional principle before adverted to; and that a Royal Commission, composed of Europeans and natives conjointly, chosen partly in Europe and partly in India, may be issued, to enter upon and complete the necessary investigation in this country.

And your petitioners, as in duty bound, shall ever pray, &c.

T. Auroomoogavy.
V. Somasoondram.
S. Namasevogum.
&c. &c. &c.

Madras, 21 May 1853.

To the Honourable the Commons of *Great Britain* and *Ireland* in Parliament assembled. Appendix, No. 3.

The PETITION of Dr. *George Buist*, Editor of "Bombay Times," Secretary to the Geographical Society, founder and superintendent of the School of Industry, late Sheriff of *Bombay*, and formerly in charge of the Astronomical, Meteorological and Magnetic Observatories of the East India Company at *Bombay*; formerly Secretary to the Agricultural Society of *Western India*, and in charge of their Experimental Gardens,

Showeth,

THAT your petitioner has been close on 20 years connected as editor with the newspaper press; for a third of that period as editor and proprietor; having for nearly eight years conducted, with credit and success, newspapers in the central counties of Scotland, Forfar, Perth and Fyfe, and for more than 12 been editor; and for six, editor and principal proprietor of the oldest and most extensively circulated journal in Western India, the "Bombay Times;" and that for the whole of this long period he has had constant occasion to study most carefully newspapers from nearly all parts of the world; those of London in particular, to some of which he has been a large and highly-paid contributor, having occupied his closest attention.

That the "Bombay Times," one of three daily papers published at the presidency, was brought into existence in 1838, shortly after the passing of the Charter Act (1834), and the removal of the disabilities of the press by Lord Metcalfe (1835); and with the express view of advocating public improvement, and devoting itself to the interests of the country, to the discussion of the views and policy of Government, and the examination and diffusion of those opinions, facts and doctrines, the circumstances of the occasion and exigencies and prospects of the period rendered expedient, with the cordial approval of Sir Robert Grant, the Governor of the time, and countenance and support of the most distinguished servants of Government. Its projectors and proprietors comprised amongst them 11 of the principal European houses in Bombay; the oldest and most distinguished native merchant; two of the most eminent barristers before the Supreme Court, and the most distinguished private medical practitioner in Western India. That they selected as their editor Dr. Brennan, a lecturer of eminence on anatomy, in Dublin, whose health rendered a warm climate desirable, and who, on his arrival at Bombay, was elected to the then responsible office of secretary to the Chamber of Commerce, besides being editor of the "Times."

That the proprietors of the "Courier," the principal paper in Bombay up to 1838, and long the recognised organ of Government, were equally eminent as those of the "Bombay Times;" and that the paper had engaged from time to time the services as editors of many of the most talented servants of Government.

That the first editor of the "Bombay Times," Dr. Brennan, having died in 1839, the paper was for a time conducted by Professor Henderson, of the Elphinstone College, a servant of Government; afterwards by Dr. Knight, at present Residency Surgeon, Khota, and of the Bengal Medical Service; and that your petitioner having been selected, from the eminence he had attained as a provincial journalist in Scotland, to the editorship of the "Bombay Times," entered on his duties in May 1840, and has continued to conduct the paper ever since, with the highest approbation of his employers, on the principles on which it was originally started.

From the constant fluctuations in the mercantile community in Bombay, numerous changes in the proprietary have from time to time taken place; and the "Times" having always yielded, as it continues to yield, from 30 to 40 per cent. of dividends annually on the amount originally invested, a number of the most distinguished servants of Government became proprietors soon after the promulgation of the permission of the Court of Directors for its civil and military servants to connect themselves with the press. In 1847, the principal proprietors, after your petitioner, were the Puisne Judge of the Sudder Adawlut, the Collector of Customs, the Deputy Quarter-master-general, now Quarter-master-general of the Bombay army, the Secretary to the Medical Board, afterwards Physician-general, and the Medical Storekeeper, now Superintending Surgeon at the Presidency; and, with two exceptions, one from retirement from the service, and the other from promotion, these gentlemen still continue principal proprietors of the paper.

That your petitioner has not only devoted the columns of the "Bombay Times" to the advancement of good government, to the spread of education, of improvement, and economy, to the denunciation of those bloody and superfluous wars which, within these 12 years, have cost us 30 millions sterling, and that policy which, under the name of expediency, disregards the principles of truth and justice, and sets up a standard of morals for statesmen opposed to the principles of Christianity, and the evils of which to our name and character, as Wellington has so well remarked, cannot be compensated by the most brilliant victories; but has, as far as circumstances permitted, endeavoured, in his private capacity, to promote the improvements he, as an editor, recommended: a circumstance to which numerous letters of acknowledgment received from Government bear ample testimony.

Under these circumstances, it is with much surprise, mortification, and chagrin, that your petitioner has seen it stated in the evidence laid before the Committee of your Honourable House, that the newspapers in India, with the exception of a Bengal journal, called "The

Appendix, No. 3.

Friend of India," are uniformly and universally hostile to the Government, and are continually engaged in impugning and slandering its proceedings; and that though they admit of corrections, when made to them, still their tendency is that of unceasing and continual hostility to the authorities.

That so far is this from being the fact in the case of your petitioner, that he has been frequently charged by his brethren with being the organ of the local Government; and in the majority of cases coming under discusion, his views and those of the Government have coincided with each other. That being averse to needless aggression and uncalled-for war, he was opposed to the general policy of the Government from 1840 to 1845; that since then he has been a warm supporter and ardent admirer of the proceedings of the Governor-general of India almost throughout. Your petitioner was at one with the Bombay Government in the deposition of the Rajah of Sattara; in their views of the war of Affghanistan, and on the conquest of Scinde, in their views of the conduct of the Nuffoosh Commission; the Court of Directors having in 1851 expressed themselves in nearly the same terms as were used by your petitioner on the subject in the previous year. That your petitioner highly applauded the revenue arrangements of Government; their anxiety to promote improvements in the culture of cotton; their desire to advance native education by conferring Government appointments on the most distinguished of the native scholars, and the employment of natives more extensively than before in the public service; in their appointments of the residents at Sattara and Baroda, and the Commissioner in Scinde, and in the great majority of other arrangements: an evidence at once, it is hoped, of the merits of the Government, and the independence and soundness of the views of your petitioner.

Your petitioner, at the commencement of his editorial career, strongly condemned the existing state of the Post-office arrangements, and in recommending their improvement, collected, with great labour and care, and published, a vast mass of steam and mail statistics which he found scattered about in a hundred different quarters, and which your petitioner, for the first time, put into a convenient and popular form; and the desired changes were, in a great measure, brought about in the course of two years. That your petitioner in 1840 condemned the arrangements then made for the reception of sick soldiers from Aden, and a general order was a few weeks afterwards issued securing the remedies suggested. That your petitioner was opposed to the Government in the late discussions on Baroda matters, but had a very large number of the Court of Directors on his side; and, but for the principle of supporting the authorities, would most likely have had them all of his opinion. That your petitioner has been all along hostile to the existence of sinecure sheriffships, and the appointment has accordingly been abolished. That in 1849 your petitioner pointed out the enormous sums expended in the Affghan war, and the derangement of our commercial relations, which the transmission of so much specie into a country from which it would not for many years return, must occasion; and the views of your petitioner were fully borne out by the state into which the finances of India had been brought in 1841, when the Honourable Mr. Bird, then President in Council, stated to Sir Henry Willock that the shutting of the treasury in September had been contemplated; by the statement made by the late Sir Robert Peel, in assigning this as one of the reasons for the imposition of the Income Tax, and by the accounts of the Honourable East India Company, since then published; and that, in like manner, in the great majority of occasions in which your petitioner has chanced to be opposed to some one division of the authorities, his views have been borne out by the others, and have been afterwards shown to be in consonance with fact. He considered the annexation of the Punjaub unwise and unjustifiable in 1846, and it was left in the hands of the Sikhs; and he deemed its annexation inevitable in 1848, and in 1849 it was annexed.

That your petitioner has observed that, in the examination of Mr. John Stuart Mill, of the India House, before the Committee of the House of Lords, it is insinuated that the press of India is inferior to that of England in its tone: that in England the tone of newspaper writing is in general superior to that of ordinary conversation; that in India it is the reverse to such an extent, that a most erroneous view of English society would be taken were it judged of by the press; that newspapers in India are of very little use to Government, unless in promoting inquiry; that the English newspaper press in India is only the organ of English society, chiefly of the part of it unconnected with Government, and has little to do with natives or the interests of the country.

The groundlessness of the last of these imputations will be apparent, when it is recollected that there are seven daily and 20 or 30 tri-weekly or bi-weekly newspapers in India, and that there are not as many Europeans in the country altogether, not connected with Government, as could provide subscribers or supply intelligence for a single daily newspaper.

That in point of fact, a large number of the newspapers are principally or wholly the property of servants of Government, and are conducted by retired invalid officers from the Queen's or Company's army. That your petitioner is prepared to prove, what must be well known to many Members of your Honourable House, who have long been readers of the "Bombay Times," that however inferior the best of the newspapers of India may be to those at home in point of talent, that in point of propriety of expression and decorum of language, and in point of amount of space devoted by them to important subjects of discussion, or in point of the magnitude and importance of these as bearing on the interests of the country, they are second to no newspapers in existence.

Setting

Setting aside the space required for advertising, for military and shipping lists, general orders, and prices current, a full third part of the area of the journals of India is occupied by extracts from the very best home publications, from the Edinburgh, Quarterly, North British and Westminster Reviews; from Blackwood's, Fraser's, Tait's, and other magazines; from the Athenæum, Literary Gazette, Chambers' and Hogg's publications, together with carefully selected extracts from the very best of the London daily and weekly newspapers; that fact of papers being got up at home once a fortnight expressly for the use of subscribers in India, relieving the Indian newspapers of the Parliamentary and other reports, which often occupy so unprofitably so large a portion of the journals at home, affords room for selections they could not otherwise command; that so far from directing less space to the cause of good government, the spread of education and public improvement than is devoted to these subjects by the papers at home, they devoted a vast deal more of dealing with statistics, agriculture, police, municipal, sanitary, commercial, and other such like matters bearing directly on the improvement of the country, and welfare of the people is to be considered such where party politics are things unknown, rather than the political controversies and factious disputes and abuse from which their columns are exempt. That by means, such as those now related, a vast quantity of valuable and interesting information, much of it gathered from printed public documents, but transmuted into a condensed, popular, and readable form, is diffused amongst the members of the service, and more intelligent of the native community; the former of whom are, in India, very apt to lose habits of reading altogether; the latter of whom require still in a great measure to acquire them; both turning to the local newspapers as the chief sources of supply.

That it is difficult to define what the precise tone of conversation is amongst the reading classes either in England or in India, and therefore impossible to compare the one with the other, or to ascertain the precise relation the tone of newspaper speculation bears to that of conversation in the one country or in the other; but your petitioner has already shown that the newspapers in India are in no respect, save talent and magnitude, behind their English brethren; the chief imperfection with which they are chargeable being due to those enormous postage charges imposed upon them, and the limited size to which they are restricted, these two combining to induce them to concentrate more of their attention on, and devote more of their space to, local incidents of little general importance than they otherwise would do. That they are not even in this respect behind the spirit of the age, may be judged of from the recommendation of the report of the Post-office Commissioners, now under the consideration of Government, to the effect, that such an additional postage be imposed on newspapers imported from England as virtually to exclude them from all parts of India but the presidencies.

That not only is the newspaper press of India at least equal in its tone to that of England, but it is a vast way superior to it, and in general to the statesmen of the day, in the possession of important and accurate information, as will presently appear. On the 23d of June 1842, Sir John Hobhouse stated in the House of Commons, in opposition to the motion of Mr. Bailey for the production of the papers, in an unmutilated form, on which the Affghan war was grounded, that Lord Palmerston and his colleagues considered the explanations of Count Nesselrode in reference to the proceedings of Russia in connexion with the affairs of Herat satisfactory, because they were carried into effect, and Count Simonech and Lieutenant Vicovick were recalled. According to the official despatches, published by Parliament, the satisfaction to the Russian Cabinet here referred to was intimated to Count Nesselrode under date 1st November 1838, the recall having first been made known on the 5th of March 1839; a discrepancy duly exposed at the time by your petitioner. About the same time, Lord Fitzgerald and De Vesci, the President of the Board of Control, affirmed that his predecessors had not unfairly garbled the Blue Book of 1839; the papers of Sir Alexander Burnes, having been published entire by your petitioner, by desire of the relatives of that lamented officer, show, as is now universally admitted, instances of garbling such as find no parallel in history. In June 1841, Lord Palmerston, in addressing the electors at Tiverton, described the whole of Affghanistan as in a state of such unexampled tranquillity, that an unarmed Englishman might ride as safely through the midst of its wilds as he could have ridden from Tiverton to John o'Groat's house, the name of a British officer being a passport everywhere. That at this very time your petitioner had published an enumeration of 33 actions, in 13 of which our troops had been unsuccessful, which had taken place within the preceding twelvemonth: and the Board of Control, of which the Noble Lord was a member, must have had in their hands documents giving accounts of Shelton's operations in the Nagian Valley; the general discontents in Kohistan, the three separate expeditions of Farrington and Woodburn in the Helmund; the preparations for Griffin's expedition; the Nooskey expedition, the unhappy affair of Kojjuch, the general movements of troops on Scinde and Shawl, with the universal marching and counter-marching of detachments throughout the country, occupied as we then were in five simultaneous or immediately consecutive campaigns around Jellalabad, Khelati Ghilzie, Ghirisk, Moorstong, and the Sebee country. In the "Overland Times," for July 1841, estimates of the expenses of the Affghan War up to that date was published by your petitioners, so closely approaching the statements afterwards given from official authority, by Sir Henry Willock and Sir Robert Peel, as to show the close approaches that could be made to truth by those who earnestly sought after it; and, from these and other inquiries, your petitioner came to the conclusion which he published about the period referred to, that to maintain the Dooranee alliance was next to impossible; the attempt to maintain ourselves in Affghanistan a folly, which could not but issue in the most frightful disasters. Had the warnings he then gave been

Appendix, No. 3.

been attended to in time, the events of Cabool, which six months afterwards justified the soundness of his views, might have been avoided, and the darkest chapter in our history left unwritten. In 1842 Lord Palmerston taunted Sir Robert Peel with the supposed intentions of the Ministry to abandon the Dooranee alliance, and retire from Affghanistan, in obvious ignorance of the resolution come to by Lord Auckland, on the 3d of December 1841, and then known to the Board of Control, that, in the event of the loss of Cabool, no attempt should be made to renew the occupation of Affghanistan. That in 1843, your petitioner, who had been one of the most ardent admirers of Lord Ellenborough while he professed nothing but peace and improvement, and of Sir Charles Napier before he attacked the Ameers, pointed out the monstrous injustice of our invasion of Scinde. He prepared an estimate, now fully justified by fact, that it could not be maintained with less than an augmentation of 8,000 men; and accordingly, betwixt 1843 and 1841, the Bombay army was increased by 13,605, from 51,694 to 65,299; the latter number not being likely hereafterwards to be diminished; even now Aden is garrisoned by Madras troops. At the same time he estimated the annual expense, it must impose upon us at about half-a-million sterling, thus falling about a third or fourth short of fact. That at both these periods the journals at home, and leading speakers of the time, seemed in extasies with the imagined wisdom that had been displayed, and the rare good fortune that had attended it; when in reality our misconduct was drawing down upon ourselves the heaviest calamities that could have befallen us. All these things are now matter of history, as much beyond the reach of remedy as of dispute. Had the press or the politicians of England examined or believed the statements then set forth by your petitioner, and all since fully verified, the blot which Scinde throws upon our good name might have been obliterated, and the disgrace and mischief it has occasioned us avoided.

That shortly after the liberation of the press, Lord Auckland most wisely expressed his anxiety to encourage the servants of Governments to connect themselves with the newspapers, and that Government should afford journalists all the information that could be given them under the secret system insisted on from home; desiring thereby to increase the predispositions that he knew must exist to speak favourably of Government when present or former Government servants were the speakers, and those still in Government employment the listeners. In March 1842, and August 1843, all this was put an end to by the order of Lord Ellenborough; and the Court of Directors, who were understood to have disapproved of nearly every other measure under his Lordship's administration, have permitted the most objectionable of them all to pass uncensured.

That from the time the measure of Governor Metcalfe deprived Government of the power of deporting editors for reprinting the Reports of Parliament, or articles of intelligence of the home newspapers, and of indulging, as they did most freely, in persecutions of the press, scarcely surpassed by those of France of the present date, there seems to have been a constant disposition to injure, by slander, those who could not be reached by law; Lord Auckland and those around him proving honourable exceptions.

That on the 12th of February 1841, Mr. Hume called the attention of the House of Commons to certain obnoxious statements made by correspondents in the "Agra Akbar and Bombay Times," in reference to the death of a trooper of the 2nd Bengal Cavalry, said to have been shot in a corn-field near Ghuznee in July 1839, while supposed marauding, in reference to which the conduct of Lord Keane was severely blamed. The Chairman of the Board of Control, then bringing forward a motion for a pension of 2,000 *l.* a year to his Lordship and his descendants, stated that the moment he observed the reports in the newspapers on the subject, he made the most diligent inquiries as to its truth at the India House, the India Board, and at parties who had shared in the Affghan campaign, and found that the statements in the newspapers, which he termed "rascally," were false; that the trooper had been shot at night by the videttes, under the order of the Provost Marshal's strict directions, and that the report had never been heard of till after Lord Keane had quitted India.

1840

That your petitioner, who had just then (May 1820) arrived in India, and could individually have no knowledge of the matter, and no bias in favour or against any one, received his information from a distinguished staff officer of Lord Keane's army, and who is still alive; and your petitioner is in a position to prove that the trooper was shot during the day, not by the videttes at all, as the regimental records will show that he was wounded by small shot never used in the army; and that the piece was fired by Lord Keane's own hand, who naturally, of course, prevented any official report from being furnished to Government, though authentic information must exist regarding it in the hospital returns of the regiment and in the records of the Bengal Medical Board. Instead of never being noticed till after Lord Keane had quitted India, on the 31st of March 1840, it was fully discussed in the "Agra Akbar," and most of the other Indian newspapers in August 1839, and in the "London Spectator" of February 1840; leaving sufficient time for making inquiries at the proper quarter before the pension discussion came on. That Lord Keane was himself not slow in noticing what appeared in the newspapers, may be gathered from the action in which he was cast against the "Bombay Gazette" in July 1836, for having republished from the "Englishman" a letter, accusing him of having caused a trooper, condemned at Deesa, to be hanged without the sanction of the Government, required by the regulations; and the fact of his having passed the present charge, pronounced so grossly libellous in the House of Commons, by unnoticed, indicates that he felt its truth. The names of the newspaper writers,

writers, though, according to custom, withheld from the letters, were perfectly well known; the manuscripts of some of them are still in the hands of your petitioner, and there is no reason to doubt that, if called upon, they would not be unwilling to substantiate their statements, the truth of which no one in India ever doubted.

On the same occasion, and with the view apparently of throwing further discredit on the press, it was stated by Sir John Hobhouse, "That the House was aware that, in the last campaign (that is, the campaign under Lord Keane in 1839, then being considered by the House) a disaster had befallen our troops under command of Major Clibborn, while endeavouring to relieve a fort." The two subjects getting mingled up in the debate, and both forming grounds of obloquy on the press. That a commission had been appointed to inquire into the disaster, the reports of which had been surreptitiously obtained and published by the newspapers just before the departure of the mail of the 1st December.

In point of fact, the trooper of the 2d Cavalry was shot in July 1839, near Ghuznee, in the centre of Affghanistan, 60 days march at least from the pass of Nuffoosk, where Major Clibborn was repulsed on the 31st of August 1840, 13 months afterwards; nine months after Lord Keane had quitted command in Affghanistan, and five months after he had left Bombay for England. The report of the Commission, which bears date 22d of November 1840, obtained publicity through the instrumentality of General Brooks, its chairman, subsequently deprived of his command of the troops in Scinde as a punishment for this. It appeared in the "Bombay Courier" on the 19th of December, that paper being blameless in the matter; not, as stated, immediately before the despatch of the mail, or with any view whatever to the injury of the prospects of Lord Keane, who could in no shape be affected by it, and in reference to whom it was not known that any debate was impending, but 12 days beforehand; leaving abundance of time for the commentaries which were made upon it in the "Bombay Times," and which were sent home along with it by your petitioner, which expressed the very same sentiments, in almost the same words as those expressed by the Bombay Government six months, and by the Court of Directors nearly a twelvemonth afterwards.

On the same occasion, Lord John Russell spoke of Lord Keane's crossing the Indus on his advance, as an event of sufficient importance to be coupled with his march through the Bholan Pass. Lord Keane and the Bombay column in reality marched through Scinde by Larkhana to the mouth of the pass, and never crossed the river at all.

In July 1843, a letter from General Nott appeared in the English newspapers, bearing date Lucknow, 4th of April, and which must have been sent home direct for publication, in reply to one from Sir James Lumley, Adjutant-general of the Bengal army, of 29th of March, calling upon him, by direction of the Governor-general, to report upon certain excesses said to have been committed by the British troops in Affghanistan. The letter of Sir James Lumley has never appeared in print, and its tenor can only be gathered from the terms of the reply, written, as it is, in a wild, declamatory tone, apparently from the first intended for the press, and as unlike as possible the calm and temperate style of official correspondence between an old major-general and the adjutant-general of the army. It would appear that General Lumley, by direction of Lord Ellenborough, had asserted that certain very infamous imputations had been made against the army by the newspapers, and these were pronounced to be "gross and villanous falsehoods;" in reality, they were never made by any one, or heard of in India, until General Nott's letter denouncing them appeared; and the conclusion that the whole affair was got up with the view of giving a blow to the character of the press, is inevitable. General Nott's letter was forwarded to England through the Secret Department, and was not made known to the Court of Directors by the Secret Committee till after its publication, of which no notice seems ever to have been taken by the Government of India, although severely blamed in the official despatch of the Court to the Governor-general, under date 2 August 1843. Yet so averse at this time was the Government of India to all communication of its servants with the press, that Mr. Erskine, of the Bengal Civil Service, had the previous year been punished by loss of employment for sending to the "Friend of India" an extract from a private note, from his kinsman, Sir William Macnaughten; and the publication in the "Bombay Times," of a letter from Colonel Sleeman, Resident at Bundlekund, correcting some misstatements in reference to his proceedings, called forth the most stringent general order against all communications with the press.

The extent to which the newspapers of India are indebted to the servants of Government for support, instead of being prepared for and maintained by those unconnected with the services, as asserted, is easily susceptible of distinct and specific proof from the subscription lists of the newspapers themselves, which will be produced if required, or by the examination of the editors. In 1848 the "Mofussilite" printed a list of all its subscribers, from which it appeared that four-fifths of these were members of the public service; and in a classified list of its subscribers, lately laid before the proprietors of the "Bombay Times," and which is at the service of the Committee, it appears that out of a thousand subscribers, assuming that to be the number on the list (123) one hundred and twenty-three were civil servants of the Government; (179) one hundred and seventy-nine messes of regimental libraries; (317) three hundred and seventeen military men; (52) fifty-two British merchants; (36) thirty-six banks and public corporations; (26) twenty-six were natives; (243) two hundred and forty-three were private individuals, uncovenanted servants, tradesmen, &c.; the rest clergymen, lawyers, native rajahs, and the like; or in all 719, or two-thirds of the whole,

Appendix, No. 3.

whole, were officers under the Crown, or covenanted servants of Government. It may safely be assumed that the maxim which holds good all over the world will obtain in India, and that the amount and nature of commodities brought to market will speedily adjust themselves to the demand; that newspaper proprietors will supply, and newspaper editors write, what is deemed most popular and acceptable amongst the newspaper-reading classes, and what they are best disposed to pay for. That the returns on such things are ample, will be seen from a paper published in 1850, when the "Bombay Times" changed its proprietors; by this it was shown that, during the previous 10 years, your petitioner had earned as remuneration for himself, or free profit for his employers, the sum of 33,000 *l.* sterling in cash, besides meeting all the charges of the establishment, and extending its strength and efficiency.

The picture presented to your Committee of the press of India, representing, as it does, journalists lately or still practising at the bar, connected as professors with our colleges, or belonging to the legal or medical or military profession, indulging from pure perversity, in false law, vulgar, profligate, and worthless writing, such as must shock and disgust the readers for whom it is provided, and who form a newspaper constituency unparalleled for selectness, would be, were it faithfully printed, an anomaly unexampled in the world.

On the examination of Mr. Melvill, in the Committee of the House of Lords, their Lordships have most wisely pointed out the great mischiefs occasioned by the apathy of the people of England in reference to Indian affairs, and suggested the importance of endeavouring to confer greater consequence and order on the meetings and debates of the Court of Proprietors, with this object in view; yet a dead set seems to be made from all quarters against the press of India, through the means of which alone the people at home can be enlightened as to the current events of the day, there being no other organs which now exist, or are likely to be brought into existence, for public information; the mistakes of the home journals whenever they venture beyond the information supplied them from the East, forming the most fruitful subjects of ridicule in India, of which the recent alarms in reference to the war in Burmah, the progress of which had been so faithfully traced beforehand by the Indian newspapers, forms an example, and that the errors of public men occurring by accident being enhanced by those which are intentional, as in the case of the papers of Sir Alexander Burnes of 1838, and the despatches from Sale's brigade in 1841, leaving no source of information open for the public to resort to that is unobjectionable, save that the press of India supplies.

That the sources of these aspersions or misapprehensions seem to lie in the misconduct of a small proportion of the journals of India, for the most part conducted by men fresh arrived from newspaper offices at home; journals which do not more fairly represent the press of India in general than do the "Satirists," "Ages," and "Towns" of London represent the newspapers of England; the existence of which at all times, precarious and short-lived, might seem inconceivable were it not from the diversity of tastes amongst us, such as that manifested by the late Commander-in-chief Sir Charles Napier, who mentioned the "Gentleman's Gazette," in his public letters, as the only upright and respectable paper in India, that journal having been pronounced by the unanimous voice of the Indian press a disgrace to it.

That the officers of the Indian army and members of the civil service, who may be supposed to be tolerable judges of such matters, send home by every mail 3,000 or 4,000 copies of Indian newspapers for the uses of their friends, although these cost from two to three times the price of newspapers published in London, professedly devoted to Indian subjects, and which embody, at least, twice the amount of the printed matter Indian newspapers afford; that the character of our newspapers throughout the Continent must be very different from that the witnesses before your Committee confer on it, may be inferred from the fact that your petitioner has long had on his subscription list a considerable proportion of the courts or leading statesmen throughout the east of Europe.

Your petitioner, therefore, humbly prays that your Honourable House will give instructions to your Committee now assembled for the investigation of Indian affairs, that, instead of accepting, as hitherto, evidence on the state of the press, emanating, as in the case of Mr. Mill, either from gentlemen who profess to possess no personal knowledge on the subject, but are made to assent to the most obnoxious and injurious insinuations interwoven in the questions put to them, or who may of themselves become prejudiced against the press from strictures made by it on their own public conduct, or may consider it, as a vast number of public servants still do, the grossest impertinence in newspapers to presume to make any remark whatever on the conduct and condition of the privileged classes; that they will summon before them gentlemen, and cause them to be duly interrogated, from India or at home, now or formerly connected with the press in the East, who alone can speak with authority on this most important subject.

The Indian newspaper press is now on its trial; the great measure of Lord Metcalfe has come into operation. Since last Charter Act was passed, the fears expressed by Serjeant Spankie and other distinguished men 25 years ago, of the frightful consequences of unlicensed journalism in India, have proved as visionary as the alarm of Mr. Melvill and others at the consequences of free trade; the ignorance prevalent regarding it, even amongst men of the highest talent connected with India, will be seen from the grievous misstatements in Horton's History, in the articles written by a distinguished Bengal civilian in the "North British Review,"

Review," 1845, in Mr. Campbell's book, and Mr. Mill's evidence; which has not only been shown to be untrue and without foundation, but to involve the absurdity of upwards of 100,000 *l.* a year being spent by the servants of the Company, or officers of the Queen's army, on what he described as the most contemptible literary rubbish that can be produced, when the very best might have been, on the same terms, procured by them; and for many a day to come the newspaper press of India must furnish the sole means by which the community at home can become enlightened as to what is passing in the East, in reference to which the published despatches and Ministers of the Crown so often mislead them so fearfully. The extent to which English education is now spreading amongst the native community is rapidly introducing habits of reading, not before in existence, and which will, of course, seek gratification from the English newspapers, as being most readily attainable and at hand; and it is therefore of the utmost importance, both to England and India, that no misapprehension shall exist as to the position the newspaper press actually occupies. If it should prove to be the mean, vile, and contemptible thing it is described, some means should be taken to qualify it for the all-important tasks it ought to perform, and the lofty destinies that seem to await English journalism in every part of the world; if, as your petitioner maintains, it be otherwise, the delusion, apparently at present so general, ought not to obtain additional weight or countenance from the results of the investigations before the Committee of your Honourable House.

That your petitioner is unwilling to intrude any personal or private considerations in a subject possessed of sufficient public importance to claim the attention of Parliament; but your Honourable House will admit that few things can be found more unjust, cruel, or intolerable, than for the only body of professionally literary men existing in the East, labouring with the utmost earnestness and singleness of purpose as public instructors, and for the public good, often individually devoting an amount of time, labour, and thought to benevolent enterprises, such as might put highly-paid public servants to shame, and whose great ambition themselves is to deserve and secure the approbation of their countrymen, stigmatised without a shadow of excuse or foundation as coarse, untrustworthy, vulgar, slanderous writers, worthy of no respect or estimation whatever, and whose statements are entitled to no weight or consideration.

That your petitioner, in seeking redress for himself, has restricted his complaints and assertions to the "Bombay Times," simply because he had no authority to include the grievances of his contemporaries amongst his own, although the grounds of his complaints are general. He claims no peculiar excellencies for the paper he conducts over those of his brethren, from the columns of which many of the most important facts he has had to deal with have been drawn; and he has no doubt that they will claim, as they justly may, for themselves and their journals, as great an amount of consideration at the hands of your Honourable House as your petitioner claims for himself and for his.

That your Honourable House will take these things into your early consideration, and adopt such measures for procuring the redress that is desired as may in your wisdom seem meet, is the prayer of your petitioner.

And your petitioner will ever pray.

Geo. Buist,
Editor "Bombay Times."

Bombay, 17 November 1852.

The PETITION of the undersigned Ministers and Missionaries in *Madras*, composing the *Madras* Missionary Conference,

Humbly showeth,

1. THAT your petitioners, anxious that your Honourable House should possess at this important juncture the fullest information concerning all matters that affect the integrity and welfare of the East India Government, beg to submit a statement of certain circumstances which operate with injurious effect upon the moral progress of the inhabitants of this great Continent, and which appear to them virtually to involve the administration of this country in the maintenance of idolatry.

2. That your petitioners collect their facts from this presidency alone; it would be easy to multiply them by a more extensive and minute research than they have been able to make.

3. That your petitioners are encouraged to memorialise your Honourable House by the attention that former representations similar to that which they would now submit have received from your Honourable House, as also by the superior knowledge and experience which recent publications on India, and especially the elaborate correspondence embodied in certain late Parliamentary returns, have contributed to all questions touching the moral and social condition of its varied population.

4. That your petitioners, believing that the greater prosperity of the East India Government, as compared with former dynasties, is owing to the moral authority as much as to the military prestige of Britain, are anxious to see that authority preserved and vindicated in all the official acts of the Honourable Company.

Appendix, No. 3.

5. That your petitioners would, in the first place, call the attention of your Honourable House to the fact that, notwithstanding the unequivocal instructions of the Honourable Court of Directors to the servants of the Company, enjoining a complete divorce of the Government from all interests vested in the native religions, it is still believed by Hindus and Mahomedans, in many of the provinces of this presidency, and not without some ground, as your petitioners will presently show, that the superstitions of the country are supported from the Exchequer, and protected by the authority of the local Government.

6. That your petitioners acknowledge that the highest praise is due to the Honourable Court for the enlightened views set forth in their despatches on the expediency and duty of withdrawing that countenance and supervision which the native religious institutions of this country were wont to receive from the Government, and for their explicit and earnest instructions to the officers of the Company to effect such a withdrawal; but your petitioners deeply regret that the separation enjoined by the Honourable Court has not been completed; that, to the present time the revenues of pagodas and temples are, to a large extent, under the control and protection of the Government of India; that endowments and pensions for the support of idolatry are guaranteed; and that in some districts the name and influence of the Government are, contrary to its express orders, employed to aid the celebration of religious festivals.

7. That your petitioners thankfully acknowledge that much has been done by the Government to extinguish these evils, by transferring to native trustees the charge of temples, &c., which had been previously under the management of the Government servants; but they submit that this transference has been in many cases left in so unsettled a state as to retain and even perpetuate the abuses it was intended to remove.

8. That your petitioners believe that the reason why the above transference, which was ordered by the Honourable Court to be made in the year 1841, was not then fully carried out, was the existence of certain clauses of a prior law of the Government of India, namely, Regulation VII. of 1817, which vested in the Board of Revenue the superintendence of the affairs and funds of native temples.

9. That these clauses, having never been rescinded or modified, leave the responsibility of temple trustees unsettled, for while Regulation VII. of 1817 remains unrepealed, it is still incumbent on the Board of Revenue to superintend the affairs, and guard the revenues and trusts of the temples.

10. That, as the case now stands, the heathen population are dissatisfied with the irresponsible state of temple trusteeships, which leaves their pagoda property without protection, while Christians are scandalised at the fact that the Government is still, to a certain extent, connected with idolatry by virtue of the said Regulation VII. of 1817.

11. That as far back as the year 1843 the Madras Government, for the purpose of repealing the objectionable clauses of the above law, and of completing the separation between itself and the native religious institutions (thus executing fully the orders of the Honourable Court), drafted an Act which was submitted for the sanction of the Supreme Government.

12. That, in the provisions of this Act, your petitioners mainly concur, for,—

1st. It rescinds the objectionable clauses of Regulation VII. of 1817.

2d. It transfers the superintendence, &c., previously exercised by the revenue authorities over Hindoo and Mahomedan religious institutions, to Hindus and Mahomedans themselves.

3d. It enacts that the succesion to the trusts of these institutions shall be appointed or determined by laws, regulations, and usages formerly in force; and

4th. It settles the responsibility of those to whom the management of the institutions may be assigned, by making them amenable to the constituted civil or criminal courts.

13. That, in conformity with these views, your petitioners earnestly pray that a law be passed, which, while it resigns the superintendence of temple revenues and trusts into the hands of duly qualified native trustees, shall at the same time afford them all necessary legal protection.

14. That your petitioners would bring to the notice of your Honourable House the connexion of the Government of India with pagoda revenues, endowments, pensions, &c. Your petitioners believe that the charges incurred by the Government under the head of "pagoda and mosque allowances," sometimes in lieu, and sometimes not in lieu, of resumed lands and privileges, amount to upwards of nine lacs of rupees or 90,000 *l.* sterling annually. Your petitioners are not ignorant of the difficulties which beset an equitable disposal of some of these monies. In the case of pagoda lands, resumed by the East India, or some former Government, your petitioners acknowledge that the sums annually paid in lieu of them are justly due; but since these estates were commuted for some reason affecting the Government revenue, and not with the view of affording protection to pagoda interests, your petitioners respectfully submit whether they might not either be restored to the institutions to which they originally belonged, or be placed in the same position as those lands over which the servants of Government have not been accustomed to exercise control.

15. That, with regard to those temple lands which cannot be defined, or whose boundaries

aries are unknown, your memorialists pray that instead of the annual monies now paid in lieu of them by the Government, some other equivalent be rendered which shall not involve an annual claim on Government funds.

16. That your petitioners earnestly call the attention of your Honourable House to other monies allowed to the native religious institutions, not paid in lieu of property, but granted in the shape of endowments, donations, and pensions; most of which originated with former Governments. Your petitioners submit whether it is obligatory on a Christian Government to continue, and thus make permanent, the voluntary gifts and stipends of an idolatrous charity.

17. That your petitioners would refer especially to allowances granted for the support of small pagodas and shrines, which, from the nature of the terms on which they were granted, are liable to be resumed when such pagodas and shrines fall into decay, or ceremonial observances are discontinued in them; and to the fact that collectors are expected to inquire from time to time whether these buildings are kept in repair, and whether the ceremonies are regularly performed, thus perpetuating an interference of the Government which involves both supervision and maintenance.

18. That your petitioners earnestly pray that the endowments and allowances which originated with former Governments may, with all practicable expedition, cease, and that all other money-payments which directly or indirectly support idolatry, may be disposed of with the view of separating practically and universally this Christian Government from the interests of heathenism.

19. That your petitioners feel the more confidence and satisfaction in making their present representation to your Honourable House from the fact, that they in reality solicit nothing more than what has already been enjoined and ordered by the Honourable Court of Directors, and that all they desire is, that the wise and judicious instructions of that honourable body be thoroughly and completely carried into effect.

And your petitioners shall ever pray.

John Anderson,
Senior Missionary of the Free Church of Scotland.
Frederick Baylis,
London Missionary Society.
Arminius Burgess,
Wesleyan Missionary Society, Madras.
&c. &c. &c.

Madras, 21 May 1853.

The humble PETITION of the Member of the *Bombay* Association, and other Native Inhabitants of the Presidency of *Bombay*,

Showeth,

THAT your petitioners have watched with much anxiety and interest the proceedings of your Honourable House and its Committee on the subject of Indian affairs, as bearing on the legislation about to be proposed for the future government of India.

2. The Report of your Committee, which sat during the Session 1852, having reached India, has been examined and analysed by your petitioners with much care; and they observe that the members of that Committee have been so far satisfied by the evidence up to that time laid before them that they direct the attention of your Honourable House to the favourable tenor of the evidence with respect to the operation of Act 3 & 4 Will. 4, c. 85, so far as regards the administration of the government of India by the East India Company, as trustees under the control of the Crown.

3. The witnesses examined before the Committees of both Houses of Parliament amounted in all to 25 persons, five of these having been examined before both Committees. They consisted of Lords Ellenborough, Elphinstone, Hardinge; Sir T. H. Maddock, Sir G. R. Clerk, and Sir George Pollock; Messrs. Bird, Willoughby, Reid, Millett, Melvill, Cameron, Robertson, Mill, McLeod, Pringle, Hill, Shepperd, and Prinsep; also, General McLeod, Colonels Sykes, Taylor, and Alexander, and Captain McGregor.

4. The whole of these gentlemen, excepting the three noblemen above-named and Captain McGregor, have been more than 30, some of them 40, years in the service of the East India Company, and, without desiring to cast the slightest disparagement on their testimony, still it must be borne in mind that they are all to a great degree in the position of interested witnesses, speaking indirectly to the favourable results of their own services, or, at least, of a system in which they have all borne a part. The majority of these gentlemen having spent the greater portion of their lives under the existing Government, and having freely participated in the advantages enjoyed by the covenanted service of the East India Company, have naturally become prepossessed in favour of things as they are; and although, upon a general view of the subject, the administration of the Indian Government may present to your Honourable House results very favourable to the honourable intentions of those to whom it has been confided by the Crown of England, still this conclusion leaves wholly

Appendix, No. 3.

untouched the important question whether the main provisions of an enactment passed in the year 1834, investing the rulers of India with powers almost irresponsible and despotic, and intituled, as it truly was, "An Act for effecting an Arrangement with the East India Company," constitutes the best scheme or all that is needed for the good government of these vast territories—all that the governed can justly demand or should be reasonably satisfied with in 1854.

5. Your petitioners may well leave in the hands of your Honourable House, without observation from them, the construction of the home portion of the Indian Government, only asking that it may be so framed as naturally and easily at all times to secure within it the services of the ablest and most experienced persons in Indian affairs, that it may be so simplified that the people of India may know who really are their rulers, and who are responsible for measures of great importance emanating from England; but with respect to the constitution of the local governments, your petitioners earnestly pray your Honourable House not to continue them as they exist without a further and more searching investigation into the actual and daily operation of the existing system than your Honourable House now has or is likely to have before you, if the inquiries are to be so very general in their nature as they seem hitherto to have been, and are to be confined to the evidence of retired Indian official personages.

6. Your petitioners rejoice to learn that an interest and a spirit of inquiry respecting Indian affairs have lately arisen in England, which have led to a mass of valuable information being placed before the public of a nature that would never have reached your Honourable House from official lips, but which, nevertheless, your petitioners would respectfully remark, deserves the utmost attention of your Honourable House, though it may form no part of the evidence collected by the Committee of your Honourable House, and may not be adverted to in their Reports. Your petitioners may refer to many valuable papers published by highly competent persons now in England, very antagonistic to the interests of the East India Company, whose names therefore your petitioners do not find amongst the persons summoned before the Committee to give evidence on Indian affairs; and they beg also to attract the attention of your Honourable House to a very valuable and instructive work recently published at Madras, on the administration of justice in that presidency, by George Bruce Norton, Esq., barrister-at-law. As this gentleman is now at Madras, and cannot be examined in England, your petitioners have taken the liberty of annexing a copy of this work to their petition, in the hope that your Honourable House will allow them, in this form, the benefit of that gentleman's testimony to the character of the administration of justice in southern India—testimony which, however startling, is nevertheless unimpeachable, being based on the decisions of the courts themselves; and your petitioners regret to add that the courts of the East India Company in this presidency are on no better footing as regards judicial fitness and capacity than those of Madras.

7. Your petitioners are sensible that many of the evils which have hitherto retarded progress in India can only be remedied through the medium of efficient and properly constituted local governments, and they look with confidence to your Honourable House giving this head of inquiry the fullest consideration.

8. Your petitioners, speaking of the government of their own presidency, though they believe the remark to be equally true of the other Indian Governments, are of opinion that it is quite unequal to the efficient discharge of its duties, and that nothing but the impenetrable veil of secrecy with which even its most trivial acts are covered protects it from universal condemnation.

9. It consists of a Governor, a Commander-in-Chief, and two civil servants as members of council. The business is conducted primarily by four secretaries and two deputy-secretaries; each secretary having a separate department of his own, and being in that the adviser of the Governor; the latter, who, generally speaking, is without local knowledge or experience, is obviously in the hands of the secretaries, and, for the most part, from the mass of business to be despatched, compelled to adopt the minutes they place before him.

10. The Commander-in-Chief, having the affairs of the army to attend to, and not caring to trouble himself with the civil affairs of the presidency, with which he cannot be expected to be in the least degree acquainted, spends more than half his time away from the seat of government, and enters the council apparently merely to record his assent to the minutes of the Governor. It has been stated in evidence before the Committee of your Honourable House, that it often happens that eight or ten boxes full of papers on revenue and judicial matters are sent to the Commander-in-Chief at one time, and that they have been returned from his house to the other members of the Government perhaps within one hour, allowing merely time for him to put his initials; and your petitioners believe that it ever has been the case that the Commanders-in-Chief, though knowing nothing of the subjects in hand, have felt it their duty invariably to vote with the Governors.

11. The civil members of council are not selected from the most able and distinguished of the servants of Government, though there have been some remarkable exceptions. The appointment is in the gift of the Court of Directors, and is always bestowed on some one of the senior members of the service about to close their Indian career. It is consequently canvassed for in Leadenhall-street, and falls to the lot of him who can command the greatest amount of personal interest with the members of the court individually. A vacancy

vacancy occurring but rarely, few members of the civil service can fill the appointment, and its gift is thus a matter of favour. They have no specific duties to discharge, and little or no responsibility, and, as they may always be outvoted by the Governor and the Commander-in-Chief, they can scarcely be expected to take any prominent part in the current affairs of Government; indeed, to give any very effective assistance, unless something out of the usual routine, or within the line of their past experience, should arise to excite their interest. The evil tendency of their position is, that, having no defined duty as a part of the Government, their own brief minutes, or their signatures, often put for the sake of conformity to those of others, carry with them a weight to higher authority which should only attach to opinions deliberately formed, and the result of careful inquiry, made under official responsibility. The practical effect of a Government so constituted is, that, for the most part, each secretary in his own department is the Governor in Council. The secretaries, with one exception, selected from the civil service, and generally, though not invariably, from its most able members, having passed their lives from boyhood on some one or more of the subordinate agencies of Government, are suddenly called upon to discharge the most onerous and important duties, for many of which their previous training does not at all qualify them. Questions requiring for their solution correct knowledge of the principles of finance, of political economy, of the systems of the country and of other countries, involving the rights and just expectations of classes of persons, and the cases and privileges of individuals with lighter matters, crowded in rapid succession on them, and must be disposed of; and, however able and conscientious they may be, they have not the time to go through, with due care and attention, nor very frequently with the knowledge of the subject requisite to enable them properly to despatch the multifarious matters with which they are loaded. Government being thus undermanned is necessarily compelled to throw off as much of its own duties as possible on the local officers, to act on their report as unimpeachable, and to shroud them in secrecy. The European local officers, on the other hand, scattered over the country at great distances from one another, and having large districts to attend to far beyond their powers of supervision, and dependent to a very great degree on their subordinates, are compelled to dispose of the greater part of their business in a very imperfect manner; and their statements to Government, whether emanating from persons who it is known may be trusted, or from those in whose accuracy Government are aware no confidence can be placed, are on system accepted as equally trustworthy, and the official vindication of the acts of Government founded thereon. The necessary result of this system is, that the Government is one of first impressions; that, short-handed as it is under the present system, its chief difficulty and its main object is to keep down and despatch business; to despatch it well if possible, but at all events to prevent accumulating; that hasty superficial reports of local officers are in regulating the conduct of Government, except on questions of money, of equal weight with those the result of care and reflection. It is obviously necessary, therefore, to protect the acts of such a Government from public scrutiny and supervision, in order to preserve for it public respect; and the most rigid secrecy is consequently preserved in every department. So strictly is this enforced, that the members of the civil service are all under solemn oaths not to reveal anything connected with the business before them; and the Court of Directors have, even in modern days, noticed with severe disapprobation the publication of a very small portion of one of their despatches by, as it was supposed, a member of the civil service, relating to a suit at law with which he had been connected judicially. The same amount of secrecy is preserved in everything that comes before Government, whether it relate to a purely municipal matter, the establishment of a sailors' home, a principality, a jaghere, the conduct of a public officer, or hardship practised towards an individual; and even where wrong or injury are complained of by a large class of persons, or where merely private property is at stake, or the character and prospects of an individual are involved, still the same system prevails. If the parties against whom unfavourable reports have been transmitted by the local officers apply for copies, they are always refused. Not the slightest opportunity is afforded them of correcting any mis-statements that may have been made in these reports, and there consequently is, naturally ever must be, a great inducement to resort to unfair means to procure that information from the records of Government which cannot be fairly obtained, but to which all the parties concerned are justly entitled; and which, on system merely, is withheld from them. The inevitable effect of this system is, that, individual cases occupying a large portion of the time of Government, the most cruel injustice, even with the best intention, is done. The individual concerned may have had a volume written against him behind his back, written with all the easy confidence of those who know that their statements will not be handed over to the party interested to reply to; and when the presidency authorities consider matters sufficiently ripe, a few paragraphs disclosing a small fragment of the case recorded against him—a tithe only of what he ought to be allowed to answer and explain—is sent to him for such observations as he may desire to offer, and on his reply to these he is adjudged. It is difficult to exaggerate, or on any more general view fully to display the vicious operation of this system of Government. But it will be obvious to your Honourable House that, as a system, it is the very worst that could be devised, and the very last which good sense would indicate as adapted to strengthen British rule in India, by giving it a hold on the affections of the people; on the contrary, its obvious tendency is to engender and perpetuate amongst the young servants of Government an illiberal and despotic tone, to give full scope to the prejudices, the ignorance, and the self-sufficiency of all; to discourage progress, to discountenance all schemes of improvement emanating from independent and disinterested sources, and not within the views of the officer to whose

Appendix, No. 3.

department they are referred; and to cramp all agricultural and commercial energy, al. individual enterprise.

12. Your petitioners therefore humbly entreat your Honourable House, in any new legislation which may be framed for India, to abolish councils as at present constituted, and in their place to create an useful and efficient council, of which the judges of the Supreme Court, in judicial and legislative matters, and some of the European and native citizens, should form a part. Also to put an end to that injurious system of secrecy which at present is the ruling principle of vice in the Indian administration, and to allow the council to call for the proceedings of Government and its local officers, except in cases in which the executive shall declare that state policy requires secrecy should be preserved. Your petitioners further ask, that on questions of great importance to individuals and classes of persons coming up for the decision of Government, the valuable privilege of being heard by counsel be conceded to those who may be desirous of availing themselves of it in support of their interest. With these measures your petitioners believe that it would be absolutely necessary to strengthen the hands of the executive Government; and that it would be highly desirable that there should always be among the more prominent members some persons trained and experienced in the public offices of England, who can bring to the consideration of public affairs a more extended knowledge and wider views than are to be expected from those European gentlemen who have passed all their days from boyhood in the bad systems of this country, and know no other by which to compare and improve them.

13. Your petitioners forbear to trouble your Honourable House with the details of such a change, which are of easy construction if its propriety be once acknowledged; and they equally wish to avoid repeating what they have put forth in their former memorial, already, as they believe, referred to the Committee on Indian Affairs; but they are anxious to recall the attention of your Honourable House to that narrow and injurious system which gives to those educated at Haileybury College a Parliamentary right to supply the vacancies in the civil establishments of India. Your petitioners believe that the existence of this exclusive service, bound together like the members of one family, is incompatible with a more open council and an efficient and responsible discharge of public duties. At present the natives of this country, however respectable, trustworthy, and qualified they may be, are excluded from the higher grade of judicial and revenue situations and from the regular medical service, to which covenanted European servants sent out from England are alone appointed; such exclusion being impolitic, unjust, and contrary to the letter and spirit of the 87th section of the Charter Act of 1834. Your petitioners respectfully reiterate their prayer that the invidious and unjustifiable distinction betwen the covenanted and uncovenanted services, which excludes the natives from the higher offices, be abolished, and that natives of India may be allowed to fill all situations for which they may be qualified. By the adoption and practical operation of such a measure, a great stimulus will, your petitioners feel convinced, be given to the cause of education and improvement in this country; a great deal of discontent will be removed, and inefficiency will be obviated. It is placed beyond controversy by the testimony of official reports published by the local Governments, that the Grant Medical College at Bombay and the Medical College at Calcutta are admitted to have recently produced as proficient and competent native surgeons and physicians as those sent out from England under covenants.* Instead of admitting any of the successful candidates into the regular medical service of Government, a new and distinct service has been created for them by the Indian Governments, the rank and emoluments of which are considerably inferior; a course which is calculated to lower this new medical service in the estimation of the public, and to perpetuate the distinction that has hitherto been preserved between native and European agency, or uncovenanted and covenanted servants of Government. So rigidly is the line of separation preserved, that a native of India, named Dr. Chukerbutty, who recently left Calcutta to finish his medical education in England, where he greatly distinguished himself and obtained the highest testimonials of proficiency, although recommended for an appointment as an assistant-surgeon in the East India Company's medical service by the Right Honourable Sir Edward Ryan and Mr. Cameron, gentlemen of eminent consideration for their past services, was, your petitioners are informed, refused admission into the covenanted medical service by the Court of Directors collectively and individually.

14. Your petitioners cannot take leave of this important subject without the favourable attention of Parliament to the suggestion made in their former petition with regard to the advisability of establishing a university or college, as proposed by that able and experienced servant of Government, Mr. Cameron, for the purpose of qualifying the natives for government employ, of imparting profound and thorough judicial knowledge to native candidates for the bench, and of training up a superior and independent class of vakeels or pleaders, who would elevate the character of the native bar, and be of great service in the efficient administration of justice in this country.

15. Your

---

* *Vide* Appendix (O) to the Report of the Grant Medical College for 1850–51. Dr. M'Lennan, Government Examiner and Physician-General, has publicly certified, that, "as far as examinations can test fitness for engagement in medical and surgical practice, graduates of the Grant Medical College have proved their fitness to as great a degree as I believe is ever done in Europe."

15. Your petitioners would further ask that, as regards the European servants of Government, a distinction, commencing in England and preserved throughout, may be made between those who are destined to fill judicial offices in India and the executive officers of the Government, and that the former may be withdrawn from the operation of personal favour and individual patronage, and be selected, like the judges in England, for their own merits and acquirements.

16. Your petitioners believe that if, whilst opening the highest judicial offices to the natives of this country, and fairly apportioning them between qualified natives and their European fellow subjects, the office of zillah judge were thrown open to gentlemen of legal education; if no one were permitted to leave England for this purpose until 26 years of age; if a public committee, composed of four members named by the four inns of the Court and two members by the Home Government, were appointed half-yearly to examine the candidates, selecting from them so many only as, according to the computed vacancies, were then required; if the course of examination, besides comprehending a knowledge of selected portions of the English substantive law, embraced the general principles of jurisprudence procedure, the law and constitution of India, and its modern history, a class of most able public servants to fill the office of zillah judge, and the higher grade, would be selected; and that a certain probation in India, ending with an examination of the candidates in native languages, in the Hindoo and Mahomedan code, the local regulations, the tenures and customs of the country, would complete an education, and produce an efficiency, which would render the court of justice a blessing to the country that would be heartily and gratefully acknowledged throughout the length and breadth of the land; and appellate courts so constituted would ensure to the English Government the firmest hold on the affections and interest of the people.

17. Your petitioners in their former memorial drew the attention of your Honourable House to the correspondence between the Board of Control and the Directors of the East India Company, contained in the 17th volume of the "Papers (printed in 1833, by order of the Court of Directors) respecting the negotiation with Her Majesty's Ministers on the subject of the East India Company's Charter;" and, although well aware from that correspondence that they might justly have asked your Honourable House to discontinue the practice of periodically legislating for India, a practice exclusively connected with the rights and privileges of the East India Company put an end to by the arrangements made with them in 1833, still your petitioners, not foreseeing the chance of arousing the interest and attention now bestowed on Indian affairs, petitioned your Honourable House to limit the period of existence of any future government of India to 10 years; but your petitioners are now emboldened to ask your Honourable House as recently recommended * * * by the Right Honourable Lord Broughton, not to debar them for any period of years from requesting a revision of what may be injurious in the coming Indian legislation,—not to make them an exception to all British subjects in the distant colonies of the British Empire, who have all along been in the enjoyment of the privilege of approaching Parliament whenever the affairs of the colony have required imperial interference. It is simply necessary, Lord Broughton declared, * * * * * to pass an Act providing for the best form of Government both in England and in India, without limiting its duration to any number of years, an Act which, like any other statute, might, if deemed requisite, be modified, altered, or repealed as occasion might require; and, carrying out the same principles still further, your petitioners would respectfully observe that it cannot be necessary to embrace all the subjects involved in the discussion of India in one Act, and that the constitution of the Home Government, the constitution and powers of the several local Governments, the construction of a new judicial service, and each independent branch of inquiry, if made the subject of separate legislation, would in all probability receive more careful attention, and be more satisfactorily disposed of, than if the entire mass of Indian information be gathered together in one, and thrown into a single enactment.

18. Your petitioners therefore humbly pray your Honourable House, that this petition, like their former memorial, may be referred to the Committee now sitting on Indian Affairs, with a direction to them to have regard to its contents on any measures of legislation which the Committee may propose to Parliament; and that your Honourable House will be pleased, if necessary, to cause Commissions to issue to disinterested and independent persons at the three presidencies, to collect evidence in India as to the practical working of the systems of Government in operation, and that such Committees may be authorised to examine all Government servants, of whatever rank, and to require the production of any of the records of Government, not connected with state policy, calculated to throw light on the subject of inquiry.

And your petitioners, as in duty bound, will ever pray.

Bomauja Aonnasjee.
Manackjee Nesserwaujee.
Dhunjeelhey Cursetjee.
&c. &c. &c.

Appendix, No. 3.

The humble PETITION of *Mean Oomaid Singh*, Cousin and Heir of *Beejai Singh*, late Rana of *Beeghaut*, in the Agency of *Simla*, in *India*,

Sheweth,

THAT petitioner's ancestor, Rana Roganauth Paul, as independent Rajah of Beeghaut, was possessed of nine villages at Beeghaut, paying an annual rent of 14,000 rupees, and that the same villages were taken possession of by the government of the Honourable East India Company during the Ghoorka war.

That, at the close of the Ghoorka war, four of the before-mentioned nine villages were restored by the Government to Rana Mohender Singh, the lineal descendant and representative of the said Ranah Roganauth, and the remaining five villages were granted to the Rajah of Putteealah.

That Rana Mohender Singh continued in undisturbed possession of the said four villages, and received the rents and profits thereof until his death, which took place in the month of June 1839.

That, upon restoration of the said four villages to the said Rana Mohender Singh, a sunnud or grant by the government of the Honourable East India Company, under the hand and seal of General Sir David Ochterlony, was made to the said Rana Mohender Singh, securing to him and his posterity the possession of said four villages, of which the following is a translation:

"As the expulsion of the Gorkhas from this mountainous country, Kohiston, has been completely effected, and all the castles appertaining thereto have come to the possession of the cicar the seat of bounty, the English Company Bahadoor; and the territories of Thuhrye have been likewise subdued in consequence of Mehunder Singh having neglected to join and aid the English force during the insurrection of the Gorkhas; and as the English nation, the most distinguished of all other nations with regard to excellence and generosity, has, from motives of kindness, and by way of courtesy only, bestowed on Mehunder Singh the pergunnahs Cussoley, and Bhoji, and Bussaul, and Cotee Bassil, four pergunnahs in all, which, together with the rest of the pergunnahs, appertaining to Beeghat, have been captured; therefore, according to the orders of the bestower of favours, his excellency the most noble Governor-General Moira Bahadoor, may whose prosperity continue for ever, a sunnud for the said four pergunnahs is granted to Mehunder Singh under my seal and signature, to perpetuate the possession thereof to him and his posterity. It behoveth him therefore to continue in the custody and possession of all the four pergunnahs, administering in the meantime justice and comfort to all his subjects; that he should never outstep the ancient boundaries of these four pergunnahs, and go over the lands appertaining to the rest of the pergunnahs belonging to Beeghat; that, besides these four pergunnahs, he should never claim any other pergunnah, nor should he demand the taxes and tolls arising out of Beeghat, amounting to 1,300 rupees, which are assigned over to Maha Rajgawn Singh Mahunder Bahadoor, that he should consider it his interest to be always in attendance on the English people, and to render them his personal services; and that whenever there should happen to be any rebellious commotion, he should join the British army with his own force, and assist them to the extent of his power; and that he should always retain 20 labourers, who should be in constant attendance on the gentleman at Supatoo throughout the year.

"Should he deviate from or act contrary to these stipulations, he should certainly be held in the utmost contempt, and be removed from his possessions.

"The subjects and inhabitants of that place are exhorted to regard Mehander Singh, and after him his descendants, as their absolute master, to whom they should never resist to pay the Government revenues, but should always be submissive to him in everything that is proper, just, and expedient."

That upon the death of the said Mohender Singh, Colonel Horatio Tapp, the resident at Simlah, acting on behalf of the Government of the Honourable East India Company, took possession of the said villages, whereupon your petitioner's cousin, the late Rana Mohender, being the brother and heir of the Rana Mohender Singh, presented a memorial to the government of the Honourable East India Company, that the possession of the said villages might be granted to him as the representative of the said Rana Mohender Singh; and that in the year 1843, after a delay of three years, possession of the said four villages was conferred on the said Rana Beejai Singh, by a sunnud or grant of the Honourable J. C. Erskine, late sub-commissioner of the Hill States, and the arrears of the income of the estate for the three years from the time of Rana Mohender Singh's death, was paid to the said Rana Beejai Singh, who continued in possession of the estate to the time of his death, and of which summud or grant the following is a translation:—

"Agreeably to the letter of the Secretary to the Government of India, No. 2,167, dated 18th November 1842, the four above-mentioned pergunnahs or districts, together with all their rights, have been made a free grant to the before-mentioned Rana, from generation to generation. It is incumbent on the Rana to consider the summud correct and legal, and to take possession of the pergunnahs; and he is not to encroach on the boundary of another person, and he is to do his best to settle the ryots and to give redress to their complaints,

and

and obey the authorities of the Honourable Company with sincerity and devotedness, and to feel very grateful for this grant. In case of the services of his men being required, he is to be present with them and come in person to discharge the duty. He is to obey the orders of the authorities in procuring the bagarees, and to keep the roads in his district in readiness. The ryots of the before-mentioned pergunnahs are to consider Rana Bijai Singh independent and sole master of the before-mentioned pergunnahs from generation to generation, and his orders are to be obeyed.

"In accordance with the letter of Mr. Hamilton, the secretary, No. 26, and dated 8th August 1843, one pergunnah of Kussolee, from the four pergunnahs, together with its villages, will remain in the possession of the Honourable Company, and the sum of 507 rupees, 3 annas, and 11 pice, the produce of the pergunnah, will continue to be paid to the Rana from the Government treasury yearly, by two instalments.

Signed and sealed by the Honourable *John C. Erskine*,
"Sub-Commissioner, North-western Frontier."

That the said Rana Beejai Singh died without issue on the 3d of January 1849, leaving your petitioner his cousin and heir, petitioner being the son of Dherey Singh, who was the paternal uncle of the said Beejai Singh.

That the said Rana Beejai Singh left a will in the Hindoo language, dated 17th November 1843, and thereby declared that your petitioner was to succeed him in the estate of Beeghaut, if he, Beejai Singh, should die without issue, and which will is signed by the said Rana Beejai Singh, and duly witnessed, and of which will the following is a translation:—

"Seree Maha Seree Mean Bijjai Singh has given this in writing to Mean Oomaid Singh, that I am the master of Raj as long as I am in existence, and my issue is to succeed me, and in case I have no issue, then Bhaie Oomaid Singh is to succeed me. I give this in writing. If, during my lifetime, or in the presence of my issue, Oomaid Singh were to make any claim to the Raj, he is to be considered a liar; and in case I deviate from this, I am to be disgraced in the eyes of my ryots and be punished by gods and goddesses."

That on the death of Rana Beejai Singh your petitioner wrote to Mr. Edwards, the superintendent of the Hill Estates, informing him of the death of the Rana, and that your petitioner was the successor to the estate; and petitioner received in reply directions from Mr. Edwards to superintend and manage the affairs of the country, as they had been theretofore conducted.

That your petitioner accordingly executed all orders of government, and superintended the affairs of the estate with zeal and obedience, and without any complaint having been made against your petitioner; but after a lapse of about three months Bishen Doss, the Naheb Tehsuldar of Joobbul, was sent to Beeghaut, and took possession of the estate on behalf of the British Government, and your petitioner was deprived of the estate.

That your petitioner received a letter from Mr. Edwards, the Superintendent of the Hill States, dated the 10th July 1850, stating that he had been directed by the Board of Administration for the affairs of the Punjab, to inform your petitioner that his claim to the estate of Beeghaut had been submitted to the Honourable the Court of Directors, and that, in their opinion, the claim of your petitioner was not proved, and therefore a suitable pension would be granted to your petitioner for his maintenance.

That your petitioner is utterly unable to comprehend the grounds on which the opinion of the Court of Directors was formed; your petitioner having undoubted proofs of his pedigree and relationship to the late Rana Beejai Singh, and which proofs he is desirous to submit for examination; and also the said Rana Beejai Singh having made his will directing that petitioner should succeed him in the estate, as before set forth.

That, on the 25th October 1850, petitioner presented a petition to the Governor-General of India, stating the death of the late Rana Beejai Singh, and showing your petitioner's claim as his legal heir to the estate at Beeghaut of which he died possessed, and praying that your petitioner's case might be inquired into; and that as the rightful heir and successor of Rana Beejai Singh he might be put in possession of the villages or estate of which the said Rana died possessed. That the only reply your petitioner received to this petition was a memorandum, of which the following is a copy:—

"No. 2416. Office Memorandum, Foreign Department, Camp Gurshunker, the 16 November 1850. Read, a petition from Mean Oomaid Singh, dated 25 October 1850, complaining of having been dispossessed of the Beeghaut estate. Ordered, that the petitioner be informed that the decision in his case is final. (Signed) *E. C. Bayley*, Under-secretary to the Government of India with the Governor-General."

That, in cases similar to that of your petitioner, when there has been no direct descendant, the British Government have been pleased to confer the estate on the nearest relative of the deceased owner, such as in the cases of Billashore, Hoomarsom, and many others; and in the case of the estate in question, on the death of Rana Mohender Singh the estate was granted to his brother, the late Rana Beejai Singh.

That your petitioner's conduct has been always approved of by the British authorities, and in the recent wars with the Seikhs your petitioner, with his sowars or cavalry, rendered

Appendix, No. 3.

great assistance to the British forces, and gained the highest approbation of the British authorities.

That the late Rana Beejai Singh, being desirous of appointing your petitioner as his mooktear or prime minister in the year 1844, addressed a letter to the Honourable J. C. Erskine, sub-commissioner of Kohiston, for his approbation of such appointment; who addressed a letter in reply to Rana Beejai Singh on the 10th January 1844, and stated that, having seen the intelligence, activity, and capability of your petitioner, he reposed every confidence in him, and highly approved of your petitioner being selected for the office.

That on the 28th February 1846, the Honourable J. C. Erskine addressed a letter to the late Rana Beejai Singh, stating that petitioner had remained with him, together with the troops of Rana Beejai Singh, during the Sutlej campaign against the Seikhs in 1845 and 1846, and had performed duties to his entire satisfaction.

That on the death of Rana Beejai Singh, all reassals of the Beeghaut estate presented a petition to Mr. Edwards, praying that your petitioner might succeed Rana Beejai Singh, thereby testifying the popularity of your petitioner with the subjects or reassals of the estate.

That your petitioner has made frequent applications, by respectful memorials, both to the Governal-General of India and to the Directors of the Honourable the East India Company for redress; that he has failed in obtaining any; that there is no court of law or tribunal to which he can appeal to determine his rights and put him in possession of property which is thus unjustly withheld from him; and that he therefore appeals to the justice and honour of the British Parliament to interfere for his protection, and to secure to him the enjoyment of his rights and property, his title to which he is ready to prove, if your Honourable House shall direct an inquiry into his claim.

Your petitioner therefore humbly prays that your petitioner's case may be taken into consideration, and direct such inquiry to be made, with reference to petitioner's claims, as may be deemed necessary; and that the four villages or estate of Beeghaut, of which the late Rana Beejai Singh died possessed, may be granted to petitioner, and that he may be put in possession of the same as the lawful heir and successor of the late Rana Beejai Singh; and that your Honourable House may adopt all measures that may be necessary to secure to your petitioner full and complete justice.

And your petitioner will ever pray.

Mean Oomaid Singh.

The humble PETITION of the Merchants, Shipowners, and Tradesmen of the Town of *Liverpool.*

Sheweth,

THAT the period has now arrived when you will have to consider the propriety of continuing the present or adopting fresh and more liberal measures for the future government of Her Majesty's East India possessions.

That the enlightened policy which has of late years distinguished the Government of this country has greatly promoted the prosperity of the mercantile interest, and ameliorated the condition of the working population of Great Britain.

That the primary duty of any Government is to see to the temporal welfare of the population under its rule; and, since it has pleased an all-wise Providence to place under the protection of the Government of this country many millions of human beings in East India, your petitioners believe it to be the sacred and solemn duty of this Government to afford to the people of that country the same fostering care as is and ought to be afforded to the people of this country.

That a constant and plentiful supply of salt of good quality, and at as low a price as possible, is of the utmost importance to the well-being of the people of East India; but your petitioners regret that that article can only be obtained by the great mass of the people of that country with great difficulty, of very inferior quality, and at an enormous cost.

That if the salt manufactured in England could be imported into India free of duty, or upon the same terms as other commodities, at an *ad valorem* duty, and free from all excise imposts when imported, a sufficient supply to meet the wants of that country could be easily sent pure in quality and low in price.

That your petitioners believe it to be oppressive and unjust towards the people of British India to impose so heavy a tax on so important an article as salt (amounting to about 7*l.* per ton), a sum more than twenty times the value of the article in this country.

That the abolition of the duty on salt in British India would be not only a great boon to the people of that country to which justice and humanity entitle them, but would also

also tend greatly to improve and strengthen the mercantile interests of this country generally, by increasing particularly the demand for cotton and other goods of English manufacture.

Your petitioners therefore earnestly pray that, in any measure which your Honourable House may adopt for the future government of Her Majesty's East India possessions, you will take care that provision shall be made for the importation of salt into that country free from any duty, and free from any excise impost when imported; or, at the least, that it shall be admitted on the payment of the same *ad valorem* duty as other goods and manufactures.

Thos. J. M. Brocklebank.
William Rathbone.
Brown, Shipley, & Co.
&c. &c. &c.

TO the Honourable the Commons of the United Kingdom of *Great Britain* and *Ireland* in Parliament assembled.

THE humble Petition of the Merchants, Manufacturers and Tradesmen of the Town of *St. Helen's*,

Sheweth,

That the period has now arrived when you will have to consider the propriety of continuing the present, or adopting fresh and more liberal measures for the future government of Her Majesty's East Indian possessions.

That the enlightened policy which has of late years distinguished the Government of this country has greatly promoted the prosperity of the mercantile interest, and ameliorated the condition of the working population of Great Britain.

That the primary duty of any Government is to see to the temporal welfare of the population under its rule; and since it has pleased an all-wise Providence to place under the protection of the Government of this country many millions of human beings in East India, your petitioners believe it to be the sacred and solemn duty of this Government to afford to the people of that country the same fostering care as is and ought to be afforded to the people of this country.

That a constant and plentiful supply of salt, of good quality, and at as low a price as possible, is of the utmost importance to the well-being of the people of East India; but your petitioners regret that that article can only be obtained by the great mass of the people of that country with great difficulty, of a very inferior quality, and at an enormous cost.

That if the salt manufactured in England could be imported into India free of duty, or upon the same terms as other commodities, at an *ad valorem* duty, and free from all excise imposts when imported, a sufficient supply to meet the wants of that country would be easily sent, pure in quality and low in price.

That your petitioners believe it to be oppressive and unjust towards the population of British India to impose so heavy a tax on so important an article as salt (amounting to about 7 *l.* per ton), a sum equal to more than twenty times the value of the article in this country.

That the abolition of the duty on salt in British India would be not only a great boon to the people of that country, to which justice and humanity entitle them, but would also tend greatly to improve and strengthen the mercantile interests of this country generally, by increasing particularly the demand for cotton and other goods of English manufacture.

Your petitioners therefore earnestly pray, that in any measure which your Honourable House may adopt for the future Government of British India, you will make provision for the importation of salt into that country free of duty, or at the least on payment of the same *ad valorem* duty as other goods and manufactures.

TO the Honourable the Commons of the United Kingdom of *Great Britain* and *Ireland*, in Parliament assembled.

The humble PETITION of the Undersigned of the Town and Neighbourhood of *Winsford*, in the County of *Chester*,

Sheweth,

THAT on an average of several years past, not less than 600,000 tons of salt have been annually made from brine and rock salt, in the salt districts of Cheshire, giving employment by land and water to at least 5,000 able-bodied men.

That a constant supply of salt of good quality, and at reasonable prices, is of the utmost importance to the extensive population of British India, particularly the lower classes, but at present they are almost dependent upon the article manufactured in that country, which is impure in quality, uncertain and insufficient in supply, and costly in price.

That if the salt manufactured in England could be imported into India upon the same

Appendix, No. 3.

terms as other goods, a sufficient quantity could be sent from the salt districts of Cheshire to meet the wants of that country, pure in quality, certain and sufficient in supply, and low in price.

That under no circumstances should any tax or duty be imposed on salt, but in proportion to its value, compared with other articles of commerce taxed by the East India Company.

That the East India Company have imposed an import duty upon salt equal to 7 *l.* a ton, which of itself is not less than 20 times the value of the article, whereby the supply has become a monopoly in the hands of that Company.

That the imposition of such duty is contrary to the commercial policy of this country, and unjust and oppressive towards the native population of India, and thereby the manufacturers of salt in Cheshire and elsewhere, are shut out from the markets of that extensive country, or nearly so.

That the opening of the trade would materially benefit such manufacturers and others within such districts; and your Petitioners believe that the great saving in cost of salt, would lead to a much greater demand by the native population of India for the cotton and other goods of English manufacture, and thereby greatly benefit the whole commercial and trading interests of this country.

Your Petitioners therefore pray, that in any charter to be now granted to the East India Company, provision may be made that English salt may be imported into all parts of British India, upon the same terms and conditions as other goods and manufactures.

And your Petitioners will ever pray, &c.

THE humble Petition of the President, Vice-President, and Directors of the *Worcester* Chamber of Commerce,

Humbly sheweth,

THAT your petitioners are the executive of an association constituted for the purpose of protecting and promoting the commercial prosperity of this city and locality, and therefore feel a deep interest in the legitimate increase of the salt manufacture, carried on to a great extent in the adjoining ancient borough of Droitwich; inasmuch as the transit of salt for shipment at Gloucester and other ports for export forms the largest individual source of revenue to the Commissioners of the Severn Navigation, by whom a large sum has been already expended in the improvement of that river, and additional powers have been granted, during the present Session of Parliament, for a further expenditure, by which increased facilities for direct export will be obtained, whereby the traffic of the district will be largely developed.

That the manufacture of salt, admitting as it does of large extension from the inexhaustible springs of Worcestershire, is materially circumscribed from markets being virtually closed against British salt, to which, in the judgment of your petitioners, the manufacturers possess an indubitable claim for easy access; they would particularise the ports of British India, into which it appears to your petitioners that an enlightened and humane policy would provide for and encourage unfettered importation, on payment of a reasonable duty for revenue only, whereas the restrictions imposed by the Indian Government are made to protect a monopoly of its own of inferior salt, carried on, as your petitioners are advised, in direct violation of the Act 3 & 4 Will. 4, c. 85.

And in proof of the manifest injustice inflicted on the natives of India by the regulations, rigorously enforced by their rulers, relating to the article of salt, your petitioners adduce the enormous duty of nearly 300 per cent., calculated at the price for which a pure article could be delivered by the British maker into the store of the factor, now levied on all salt imported, by the operation of which oppressive imposts the many millions of unrepresented British subjects are taxed to the extent of at least one-tenth of the wages now paid for labour, and that large portion of the poor man's earnings the natives are compelled to pay for the purchase of a necessary condiment in the humble fare of that immense population.

That the obvious advantages to the shipping interest, in increased tonnage, by allowing the unrestricted import of salt into India, and the augmented demand created there for the manufactured goods of the United Kingdom in return, form elements in the consideration of the question deserving the serious attention of the Legislature.

For the foregoing, and other reasons which may be adduced, your petitioners humbly pray your Honourable House that, in the measure now before Parliament for the future government of India, provision may be made against the continuance of the unjust system which has heretofore prevailed in those dependencies of the British Crown in reference to the importation of salt and taxing regulations, by which so much physical suffering has been inflicted on our fellow-subjects there.

(signed) *Edward Evans*, Vice-President.

The humble PETITION of the *Bristol* Chamber of Commerce, Appendix, No. 3.

Sheweth,

THAT, in the opinion of your petitioners, the salt tax imposed by the East India Company is cruel and oppressive towards the people under their rule, impolitic in a financial point of view, unjust and injurious to the manufacturing, commercial and shipping interests of this country, and inconsistent with the present policy of the Legislature.

That it appears, from information which has been made public, that the cost of salt to the East India Company is at the rate of one farthing per pound; that the Company add to that a profit at the rate of three-farthings per pound, and that the Company suffer the dealers to traffic in the article, so that eventually the cost to the consumer is about two-pence farthing per pound, or 21 pounds per ton. That the tax imposed by the Company on salt imported into India is equivalent to the profit of three-farthings per pound, which they add to the contract price of the salt manufactured for them in India, and the operations of the dealers enhance the price of the imported article to the consumer to the amount already stated, or thereabouts, and a monopoly is thus established, by means of which an extortionate price is obtained from the poor ryot of India for this prime necessary of life.

That the first cost of salt in this country does not exceed one-sixth that manufactured in India; that the price to the consumer here is but about 30*s.* per ton, instead of 21 *l.* per ton, as in India, and if it were necessary to abolish the salt tax at home some years since, it appears to your petitioners that the millions of Her Majesty's subjects of India have a much stronger claim for its remission in their case, wretchedly poor as they are, and essentially necessary as salt is to their daily sustenance, and to the prevention of disease in such a climate.

That it appears, from statistical accounts which have been published, that the quantity of salt consumed in India is less than one-half that consumed in this country, relatively to the populations, it being about 12*l.* per head per annum in the former, and 25 *l.* per head per annum in the latter.

That, but for the before-mentioned tax and monopoly, salt manufactured in England could be exported and sold in Calcutta at from 40*s.* to 44 *s.* per ton, and the price would be reduced, by the breaking up of the monopoly, to about one-tenth the present rate to the consumer in India.

That the abrogation of the monopoly would tend greatly to benefit and give employment to the home manufacturers of the article, who are capable of producing an unlimited quantity, and also to the commercial, the shipping and the manufacturing interests generally.

Your petitioners therefore pray that your Honourable House will be pleased to take such measures as will ensure the abolition of this monopoly in the Bill now before your Honourable House relative to the East India Company's Charter, or if your Honourable House should deem it expedient to continue some tax on the article, that you will be pleased to place such restrictions on the Company and the dealers as will ensure the poor ryot of India having the full benefit of any reduction in the amount of the tax which you may be pleased to require.

Signed on behalf of the Bristol Chamber of Commerce,

James Bush, Chairman of the Committee.

APPENDIX.

LIST OF THE APPENDIX.

Appendix, No. 1.

(No. 1.)—Account of the Gross and Net Produce of the Revenues of Bengal, the North-Western Provinces, Madras and Bombay combined, and the Gross and Net Charges defrayed out of those Revenues, from the Year 1834-35 to 1849-50, and estimated for 1850-51; with Appendices - - - - - - - - - - - - - - p. 276

(No. 2.)—Statement showing the Progress of the Indian Debt and of the Home Bond Debt of the East India Company, since the 1st of May 1834; the Rates at which Money has been borrowed; and the Amount owing at the latest Dates, with the Rates of Interest payable thereon; also, the Amount subscribed to the Four per Cent. Loan, now open - - p. 296

(No. 3.)—Statement showing the present State of the Fund, established under the Act 3 & 4 Will. 4, c. 85, s. 14, as a Security for the Capital Stock of the East India Company, p. 303

(No. 4.)—Statement of the Mode in which the Home Treasury has been supplied, with the Amount obtained for the Supply of the Home Treasury in each Year, and the Rate of Exchange at which that Supply was obtained, from 1834-35 to the latest Period - - - p. 304

(No. 5.)—Account of the Arrears of Land Revenue left outstanding in each Year, distinguishing the Presidencies, so far as the same can be given, from 1833-34 to the latest Period, p. 306

Appendix, No. 2.

Cash Balances in the Indian Treasuries on the 30th of April in each Year, from 1834 to 1851, and as estimated for 1852 - - - - - - - - - - - - p. 307

Prices in the Calcutta Market of Government Four per Cent. Stock on the Last Day of every Month, from 30th April 1834 to the 31st December 1851; with a Memorandum showing the Periods during which the Five per Cent. Loan was open - - - - - - - p. 308

Cash Balance at Home, and Value of Government or other Securities at the disposal of the Court of Directors on the 30th of April in each Year since 1834 - - - - - - p. 310

Amount remitted upon the Hypothecation of Goods in each Year since 1834, and the Rate and Conditions on which Money has been advanced in India on such Hypothecation - p. 311

Amount of Loss sustained by the East India Company on such Remittances, since 1 May 1834, p. 315

Amount remitted in Coin or Bullion, from 1834 to 1851, with a Charge per Cent. of Remittance - - - - - - - - - - - - - - - - - p. 316

Amount raised in England in each year, from 1834-35 to 1851-52, by Drafts upon India, and the Rate of Exchange at which such Drafts have been Drawn - - - - - - p. 317

Amount remitted from India from 1st May 1834 to 30th April 1851, by means of advances in India, to Her Majesty's Government, or by any other Mode of Remittance not above specified, p. 319

Average Out-Turn of the Rupee remitted in each year by each different Mode of Remittance, and general Out-Turn of the Remittances in each Year - - - - - - - - p. 319

Amount raised by Issue of East India Bonds in each Year, since 1 May 1834 - - - p. 320

Nominal List of the several Persons employed on the Establishment at the East India House, with the Salary and Allowances of each Person - - - - - - - - - p. 320

Nominal List of Persons retired from the said Establishment with Pensions granted under Act 55 Geo. 3, c. 155, s. 91, and the Amount of each Pension - - - - - - p. 323

Pensioners on the Home Establishment, not pensioned under Act of Parliament - - p. 323

Nominal List of Persons reduced from the Establishment at the East India House, with Compensation Pensions payable under Act 3 & 4 Will. 4, c. 85, s. 7 - - - - - - p. 324

Appendix, No. 3.

Statement showing the Number and Expense of the Ecclesiastical Establishments under each Presidency, in the Year 1832–33, and at the present Time - - - - - - p. 326

Statements respecting Education under each Presidency in British India, showing the Number of Institutions, distinguishing the English Seminaries from the Vernacular, the Expense, the Number of Teachers, the Number of Pupils, and the Number and Value of Scholarships - p. 327

Statement of the Territories and Tributaries acquired since the 1st of May 1834, with the Area of such Territories, the Population, the Revenue, and the Civil Charges - - - p. 330

Statement of the Tariff of Duties now in force in British India - - - - - - p. 331

Statement showing the Population of British India, under the different Heads of Presidencies, Provinces, and Districts, and specifying the Area in British Miles - - - - - p. 334

Statement showing the Number of European Residents under each Presidency in British India, who are not in the Service of the Queen or of the East India Company - - - - p. 339

Statement of the Extent of the Experimental Lines of Railway in Bengal and Bombay respectively, together with an Account of the Progress made, and of the Expense incurred in the prosecution of those Undertakings - - - - - - - - - - - - - p. 340

Account of the Value of Imports and Exports between the several Presidencies of British India and the United Kingdom and other Countries, in each Year, from 1834–35 to 1849–50, p. 341

Statement showing the Number of the Natives of India, distinguishing the Indo-Britons from other Natives, employed in the Civil Administration of British India, specifying the several Departments, in the Year 1828 and at the present Time - - - - - - - p. 343

Appendix, No. 4.

Nominal List of the several Persons employed on the Establishment at the India Board, with the Salary and Allowances of each Person - - - - - - - - - - - - p. 344

Nominal List of the Persons retired from the Establishment of the India Board with Pensions, with the Amount of each Pension - - - - - - - - - - - - - - p. 345

Number of Proprietors of East India Stock entitled to Vote at the Election of Directors on the 14th April 1852 - - - - - - - - - - - - - - - - p. 345

Number of Proprietors having more than One Vote - - - - - - - - p. 345

Total Number of Votes - - - - - - - - - - - - - - - - p. 345

Number of Voters now or heretofore in the Civil or Military Service respectively of the East India Company - - - - - - - - - - - - - - - - p. 345

Names of Chairmen and Deputy Chairmen of the Court of Directors since 1834, specifying such of the same as have actually served or resided Ten Years in India - - - - - p. 346

Number of Officers Dismissed from the Service by Sentence of Courts Martial, distinguishing the Presidencies to which such Officers belonged, and the Army from the Indian Navy, in each Year from 1834 to 1851 - - - - - - - - - - - - - - - - p. 346

Number of Cases in which the Court of Directors have recommended to the Commissioners for the Affairs of India the Restoration of any such Officers to the Service, and Instances in which the Commissioners have complied with such Recommendations, in each Year from 1834 to 1851 - - - - - - - - - - - - - - - - - - - p. 347

Number of Cases in which the Court of Directors have asked the Sanction of the Commissioners for any Relaxation of the Rules for the Admission of Cadets and Writers to the Service, and Instances in which that Sanction has been given, from 1834 to 1851 - - - - p. 347

Establishment in Officers of a Regiment of Infantry and of Cavalry, and of the Artillery of each Presidency, in 1834 and 1851 - - - - - - - - - - - - p. 348

Number of Officers on the Retired List of each of the Three Presidencies, January 1852 - p. 348

Statement of the Number of Officers on the Active List of the Army of each of the Three Presidencies in 1851 - - - - - - - - - - - - - - - - p. 348

Number of Officers of each of the Armies of Bengal, Madras, and Bombay, on Furlough, on the 30th of April 1834 and 1851 - - - - - - - - - - - - - - p. 349

Number of Officers of each Army employed in 1834 and 1851 on Detached Service, Civil and Political, and Military, respectively - - - - - - - - - - - - p. 350

Number of Officers of the Retired List and on Furlough respectively, who have actually served Ten Years in India - - - - - - - - - - - - - - - - p. 350

Statement of the Number of Writerships, Cadetships, and Appointments to the Indian Navy, allotted to the Members of the Court of Directors and the President of the Commissioners for the affairs of India, respectively, in each Year from 1834 to 1851, and of the Number of such Appointments not actually filled up on 30th September 1851 - - - - - - p. 351

Number of Writerships and Cadetships given by the Court on account of Special Service, from 1834 to 1851 - - - - - - - - - - - - - - - - p. 351

Number of Writerships given in each Year, from 1834 to 1851, to the Sons of Civil and Military Officers of the East India Company respectively, as far as such Number can be ascertained - - - - - - - - - - - - - - - - - p. 352

Number of Cadetships given in each Year from 1834 to 1851, to the Sons of Civil and Military Officers of the East India Company respectively, as far as such Number can be ascertained - - - - - - - - - - - - - - - - - p. 352

Appendix, No. 5.

Copy of the Acts of the Indian Legislature as to Trade and Navigation passed since the 1st May 1834 - - - - - - - - - - - - - - - - - - p. 353

Appendix, No. 6.

Resolution of the Governor-General in Council in 1843, as to the Discontinuance of Remittances on the Hypothecation of Goods, and Correspondence with the Court of Directors thereupon - - - - - - - - - - - - - - - - - - p. 354

Report of Bengal Finance Committee, dated 6 August 1842; with Documents annexed - p. 356

Report of Allahabad Finance Committee, dated 1842; with Enclosures - - p. 361

Sums subscribed to the Four and Five per Cent. Loans respectively, in each Month from the 1st of January 1838 to the 31st of December 1851 - - - - - - - - p. 405

Amount of Government Stock in India held by Europeans and Natives respectively, in 1834 and 1850, and Number of Europeans and Natives holding Stock respectively in each of the above Years - - - - - - - - - - - - - - - - - - p. 406

Appendix, No. 7.

Account of the Military Force employed under each Presidency in British India, in each Year from 1834-5 to the latest Period; distinguishing the Royal Troops from the East India Company's; and of the Royal Troops, the Cavalry from the Infantry; and of the Company's, the Cavalry, the Infantry, and the Artillery; the European from the Native Troops, and the Regular Corps from the Irregular - - - - - - - - - - - - - - - - p. 408

Statement of the Distribution of the Army in India according to the latest Returns - p. 410

Statement showing the Number in each Presidency of Military Officers in Civil Employment and on Detached Duty, distinguishing their respective Ranks - - - - - - - p. 413

Copy of the Bye-laws of the East India Company, 1846 - - - - - - - p. 414

Appendix, No. 8.

Return of the Finances of India at the present Time, as compared with that at the last Period in which a Surplus Revenue was realized - - - - - - - - - - - p. 426

Appendix, No. 9.

Number of Officers of the Indian Navy on the Retired List and on Furlough respectively, who have actually served Ten Years in India - - - - - - - - - - - - - p. 428

Number of Officers of the Indian Navy, and the Pay and Allowances of each Rank - p. 428

Conditions on which Pensions are granted to Officers of the Indian Navy, and the Amount thereof - - - - - - - - - - - - - - - - - - p. 428

Names, Tonnage, Horse-power, and Guns of Ships and Vessels of the Indian Navy - p. 429

Number and Description of Ships and Vessels of the Indian Navy in Commission, in each Year from 1835 to 1850 - - - - - - - - - - - - - - - p. 429

European and Native Establishment of each Description of Ship and Vessel of the Indian Navy, when in Commission, in Peace and in War - - - - - - - - - - p. 430

Appendix, No. 10.

Statement of the Amount of Extraordinary Charges incurred in each Year, under the several Heads of Subscriptions, Presents, Gratuities, House Dinners, Entertainments, and Miscellaneous - - - - - - - - - - - - - - - - - p. 431

Statement of the Amount of Charges at Home in each Year, from 1834, distinguishing Permanent and Fixed Charges from those varying in Amount - - - - - - - - p. 432

Appendix, No. 11.

Letter of the Court of Directors of the East India Company to the Governor-general of India in Council, in the Financial Department; dated 25th October 1848 - - - - p. 436

Appendix, No. 12.

Copy of a Letter from the Court of Directors of the East India Company to the Governor-general of India in Council in the Financial Department, dated June 1852, reviewing the Finances of India from the Year 1845-46 to the latest Period - - - - - - - - p. 449

Appendix, No. 13.

Total Annual Expense of the Military Force under each Presidency, in each Year from 1834-35, according to the Annual Military Statements received from India - - - - p. 488

Appendix, No. 14.

North-Western Provinces; Criminal and Civil Justice, 1849:

Report of the Sudder Dewanny Adawlut, North Western Provinces, on the Administration of Criminal Justice, for the Year 1849 - - - - - - - - - - - p. 492

Report of the Sudder Dewanny Adawlut, North Western Provinces, on the Administration of Civil Justice, for the Year 1849 - - - - - - - - - - - p. 584

Appendix, No. 15.

Statement of the Judicial Decisions in the East India Company's Courts, under the several Presidencies, in the latest Year of which an Account can be given, showing by what Authority the several Decisions were pronounced:

Bengal.—Criminal Justice, 1850 - - - - - - - - - - - p. 625

Non-Regulation Provinces.—Criminal Justice, 1850 - - - - - - p. 632

Bengal.—Civil Justice, 1850 - - - - - - - - - - - p. 636

Non-Regulation Provinces.—Civil Justice, 1850 - - - - - - p. 651

Madras.—Criminal Justice, 1850 - - - - - - - - - - p. 655

Madras.—Civil Justice, 1850 - - - - - - - - - - p. 691

Bombay.—Civil Justice, 1849 - - - - - - - - - - p. 730

Bombay.—Criminal Justice, 1850 - - - - - - - - - - p. 766

Copy of Acts passed by the Legislature of India as to Slavery - - - - - p. 782

Appendix, No. 16.

Statement of the Total Expenditure in each year, from 1834-35 to 1849-50, in India and in England, on account of the Indian Navy; including the Cost of Building and Repairs, the Charges on account of Ships and Vessels afloat engaged in the Conveyance of Mails and otherwise, and the Charges for Services ashore and afloat - - - - - - - - p. 783

Appendix, No. 17.

Return of Sums borrowed from any Native Prince since 1834; with the Rate of Interest and Conditions of Loan, and Period of Repayment - - - - - - - - - p. 783

Appendix, No. 18.

Letter from Lord Ellenborough to the Chairman and Deputy Chairman of the East India Company, dated 18th March 1835 - - - - - - - - - - - - - p. 785

Letter from P. Auber, Esq. to W. M. Praed, Esq., dated 2 April 1835 - - - - p. 787

Letter from Sidney Herbert, Esq. to P. Auber, Esq., dated 4 April 1835 - - - p. 787

Letter from the Government of India to the Honourable the Court of Directors, dated 2d March (No. 1) 1836 - - - - - - - - - - - - - - - p. 788

Letter from the Secretary to Governor in General Department to the Secretary to the Government of Agra, dated 20th January (No. 6) 1836 - - - - - - - - - - p. 789

Letter from the Secretary to the Government of Agra to the Secretary to the Government of India, dated 9th January 1836 - - - - - - - - - - - - p. 789

Letter from the Secretary to the Sudder Board of Revenue to the Secretary to the Government of Agra, dated 2d October 1835 - - - - - - - - - - - - p. 789

Note by the Governor, dated 2d December 1835 - - - - - - - - - p. 793

Letter from the Secretary to the Government of Agra to the Secretary to the Sudder Board of Revenue, dated 9th December 1835 - - - - - - - - - - - p. 795

Letter from the Secretary to the Government of Agra to the Secretary to the Sudder Board of Revenue, dated 9th January 1836 - - - - - - - - - - - - p. 795

Letter from the Secretary to the Sudder Board of Revenue to the Secretary to the Government of Agra, dated 22d December 1835 - - - - - - - - - - - - p. 796

Letter from the Secretary to the Government of Agra to Secretary to the Government of India, dated 27th January 1836 - - - - - - - - - - - - - p. 796

Letter from the Secretary to the Sudder Board of Revenue to the Secretary to the Government of Agra, dated 22d January 1836 - - - - - - - - - - - - p. 797

Letter from the Secretary to Government of Agra to the Secretary to the Sudder Board of Revenue, dated 27th January 1836 - - - - - - - - - - - p. 798

Letter from the Secretary to Government of India to the Secretary to the Government of Agra, dated 6th February 1836 - - - - - - - - - - - - - p. 798

Letter from Court of Directors to the Government of India, dated 1st February (No. 2) 1837, p. 799

Letter from the Government of India to the Court of Directors, dated 15th May (No. 24) 1837, p. 800

Minute by Honourable Mr. Ross, dated 17 April - - - - - - - - - p. 800

Extract Letter from the Court of Directors to the Government of India, dated 6th February (No. 5) 1839 - - - - - - - - - - - - - - p. 801

Act No. XIV of 1836, dated 30th May 1836 - - - - - - - - - p. 801

Letter from the Court of Directors to the Government of India, dated 7th June (No. 5) 1837, p. 807

Act, No. XIV of 1843, dated 5th August 1843 - - - - - - - - - p. 810

Letter from the Court of Directors to the Government of India, dated 6th March (No. 2) 1844, p. 812

Letter from the Lieutenant-governor of the North-Western Provinces to the Governor-general, dated 12th June (No. 2218) 1844 - - - - - - - - - - - p. 814

Letter from the Government of Agra to the Officiating Secretary to Government of India, dated 22 May (No. 1950) 1844 (enclosing Statements) - - - - - - - - - p. 818

Letter from the Secretary to the Government of India to the Agent to the Governor-general, Saugor and Nerbudda Territories, dated 31st May 1844 - - - - - - - p. 822

Extract Letter from the Secretary to the Government of India to Agent to Governor-general for Affairs of Scindiah's Dominions, dated 19th June 1844 - - - - - - - p. 822

Letter from Secretary to Government of India to Secretary to Government of Agra, dated 4th June (No. 162) 1844 - - - - - - - - - - - - - - p. 822

Extract General Orders, dated 13 March 1843 - - - - - - - - - p. 823

Translation of a Letter from Nubab Mahomed Bhawul Khan, Buhadoor Umbasee to the Governor-general, dated 7th February 1844 - - - - - - - - - - - p. 823

Notification, 28th October 1843 - - - - - - - - - - - - p. 824

Ditto, 8th February 1844 - - - - - - - - - - - - - - p. 824

Act, No. VI of 1844, dated 16th March 1844 - - - - - - - - - p. 825

Act, No. I of 1838, dated 3d January 1838 - - - - - - - - - p. 835

Act, No. XIX of 1844, dated 14th September 1844 - - - - - - - - p. 845

Resumption, Statements of Charges, dated 16th April 1849 - - - - - - - p. 846

Statement of Increase to Government Land Revenue, obtained by Resumption Proceedings, from the passing of Regulation III of 1828, dated 12th June 1849 - - - - - - p. 849

Return of Profit and Loss, 20th April 1849 - - - - - - - - - p. 852

Appendix, No. 19.

Copy of a Letter from the Court of Directors of the East India Company to the Governor-general of India in Council, in the Revenue Department, dated 13 August 1851, No. 9, as to the Settlement of the Revenue in the North Western Provinces of British India - - - p. 855

Appendix, No. 1.

No. 1.—AN ACCOUNT of the GROSS and NET PRODUCE of the REVENUES of *Bengal*, the North-Western Provinces, 1834–35 to 1849–50, and as estimated for 1850–51; with Appendices.

PRINCIPAL HEADS OF REVENUE.	1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.
	£.	£.	£.	£.	£.	£.	£.
Land Revenue, Sayer and Abkarree, Peishcush Subsidy and Tobacco	13,045,462	13,163,893	13,269,964	12,845,126	13,174,269	13,252,475	13,195,511
Charges	2,987,103	2,930,671	3,131,214	3,077,255	3,221,553	3,261,855	3,214,812
Net Produce	10,058,359	10,233,222	10,138,750	9,767,871	9,952,716	9,990,620	9,980,699
Customs	1,475,051	1,589,073	1,492,573	1,374,610	1,398,133	1,166,751	1,363,263
Charges	157,189	168,885	167,970	186,991	188,929	194,675	186,782
Net Produce	1,317,862	1,420,188	1,324,603	1,187,619	1,209,204	972,076	1,176,481
Salt	2,080,594	2,033,680	1,778,255	1,991,342	2,519,777	2,528,200	2,538,859
Charges	766,515	543,773	585,999	548,813	431,808	447,149	502,571
Net Produce	1,314,079	1,489,907	1,192,256	1,442,529	2,087,969	2,081,051	2,036,288
Opium	1,256,549	1,869,863	2,017,071	2,138,611	1,540,195	735,250	1,341,093
Charges	528,032	470,854	578,040	651,320	646,635	418,584	521,458
Net Produce	728,517	1,399,009	1,439,031	1,487,291	893,560	316,666	819,635
Stamps	355,040	363,453	357,363	378,335	379,059	400,958	407,453
Charges	32,779	34,592	32,242	31,502	30,394	35,344	24,731
Net Produce	322,261	328,861	325,121	346,833	348,665	365,614	382,722
Mint Receipts	63,497	66,132	66,365	89,942	91,267	89,317	76,421
Charges	58,582	58,731	53,505	56,500	59,828	49,707	48,446
Net Produce	4,915	7,401	12,860	33,442	31,439	39,610	27,975
Post office Collections	119,676	122,171	125,712	129,266	139,259	- - -	- - -
Charges	112,148	107,614	113,097	116,020	128,558		
Net Produce	7,528	14,557	12,615	13,246	10,701	—	—
Bhurtpore State on account Charges of War	11,904	—					
Profits of the Madras Government Bank	- - -	86,612	12,599	9,297	10,072	10,759	12,150
Gwalior Government on account of War Charges, and in part compensation for losses sustained during and in consequence of the late hostilities at Gwalior (under Article 5 of the Treaty of Gwalior, dated 13th January 1844)	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Indemnity from the Lahore Government (under Article 5 of the Treaty, dated 9th March 1846)	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Receipts from the Lahore Durbar, for the maintenance of British Troops at Lahore (under Article 9 of the Treaty, dated 16th December 1846)	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Receipts from Rajah Golab Sing, on account transfer to him of Territory in the Punjaub (under Article 3 of the Treaty, dated 16th March 1846)	- - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL Gross Receipts £.	18,407,773	19,294,877	19,119,902	18,956,529	19,252,031	18,183,710	18,934,750
Deduct Charges of Collection, Allowances and Assignments, payable out of the Revenues, Pensions, Advances for Manufacture, &c.	4,642,348	4,315,120	4,662,067	4,668,401	4,707,705	4,407,314	4,498,800
TOTAL Net Produce of the Revenues, £.	13,765,425	14,979,757	14,457,835	14,288,128	14,544,326	13,776,396	14,435,950

Appendix, No. 1.

Madras and *Bombay* combined, and the GROSS and NET CHARGES defrayed out of those Revenues, from the Year (Converted into Sterling Money at the established rate of 2 *s.* the Sicca Rupee.)

1841–42.	1842–43.	1843–44.	1844–45.	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	ESTIMATE 1850–51.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
13,941,309	14,197,268	14,144,234	14,308,306	14,489,742	15,126,973	15,618,952	15,570,176	16,529,251	16,915,035
3,400,893	3,560,482	3,479,695	3,575,822	3,565,679	3,746,768	4,050,344	3,930,641	4,025,172	4,284,888
10,540,416	10,636,786	10,664,539	10,732,484	10,924,063	11,380,205	11,568,608	11,639,535	12,504,079	12,630,147
1,342,100	1,401,939	1,489,676	1,271,244	1,403,980	1,306,625	1,269,133	1,114,566	1,374,252	1,516,652
187,984	183,461	186,616	161,178	160,769	176,020	182,508	187,833	184,117	185,473
1,154,116	1,218,478	1,303,060	1,110,066	1,243,211	1,130,605	1,086,625	926,733	1,190,135	1,331,179
2,574,016	2,521,943	2,650,900	2,839,459	2,451,817	2,650,170	2,642,381	2,333,032	2,419,107	1,979,689
566,428	553,658	614,980	614,471	540,930	466,718	417,689	293,102	393,362	446,497
2,007,588	1,968,285	2,035,920	2,224,988	1,910,887	2,183,452	2,224,692	1,939,930	2,025,745	1,533,192
1,499,652	1,957,216	2,473,843	2,670,738	3,354,377	3,448,319	2,564,184	3,668,523	4,216,176	3,656,164
544,559	479,170	575,569	625,780	726,237	742,506	1,004,761	1,000,621	906,539	955,502
955,093	1,478,046	1,898,274	2,044,958	2,628,140	2,705,813	1,559,423	2,667,902	3,309,637	2,700,662
423,376	413,202	413,265	418,213	409,669	416,407	425,962	425,051	453,712	443,539
26,238	37,100	22,796	23,239	27,596	19,965	25,229	21,125	24,883	23,044
397,138	376,102	390,469	394,974	382,073	396,442	400,733	403,926	428,829	420,495
79,075	67,653	121,032	103,409	72,116	67,419	68,313	77,708	66,232	68,203
48,715	60,927	56,723	72,244	72,187	61,575	53,437	54,337	50,413	54,540
30,360	6,726	64,309	31,165	71 Excess of Payments	5,844	14,876	23,371	15,819	13,663
—	—	—	—	—	—	—	—	—	—
14,614	13,565	6,522	—						
- - -	- - -	123,771	- - -	- - -	- - -	- - -	8,648	27,448	
- - -	- - -	- - -	- - -	27,955	366,508	52,532	18,391	—	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	101,031	10,320	
- - -	- - -	- - -	- - -	- - -	400,875	161,775	25,468	64,077	
19,874,142	20,572,786	21,423,243	21,611,369	22,209,656	23,783,296	22,803,232	23,342,594	25,160,575	24,579,282
4,774,817	4,874,798	4,936,379	5,072,734	5,093,398	5,213,552	5,733,968	5,587,659	5,584,486	5,949,944
15,099,325	15,697,988	16,486,864	16,538,635	17,116,258	18,569,744	17,069,264	17,754,935	19,576,089	18,629,338

Charges in excess in these years.

No. 1.—An Account of the Gross and Net Produce of the Revenues of - - -

CHARGES UPON THE REVENUES OF INDIA.	1834–35.	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.
	£.	£.	£.	£.	£.	£.	£.
Post-office Charges - - - -	- - -	- Receipts in excess in these years -			- - -	138,962	149,159
Receipts - - - -						131,606	136,382
Net Charges - - - -	- - -	- - -	- - -	- - -	- - -	7,356	12,777
Charges of the Civil and Political Establishments, including contingent Charges -	1,404,876	1,406,035	1,521,215	1,667,107	1,829,770	2,184,176	1,900,041
Receipts - - - -	35,661	39,038	332,291	334,851	313,788	298,645	199,103
Net Charges - - - -	1,369,215	1,366,997	1,188,924	1,332,256	1,515,982	1,885,531	1,700,938
Judicial and Police Charges - - -	1,621,787	1,573,905	1,693,923	1,714,148	1,728,763	1,712,855	1,701,727
Receipts - - - - -	87,927	83,990	85,509	110,136	110,783	114,279	114,116
Net Charges - - - -	1,533,860	1,489,915	1,608,414	1,604,012	1,617,980	1,598,576	1,587,611
Marine Charges - - - - -	263,705	268,928	280,446	247,992	316,006	319,249	334,657
Receipts - - - - -	72,154	78,507	88,841	87,468	96,346	87,464	109,911
Net Charges - - - -	191,551	190,421	191,605	160,524	219,660	231,785	224,746
Military Charges - - - - -	6,904,263	6,687,384	6,657,272	6,725,937	6,999,009	7,199,890	7,436,549
War Charges - - - - -	- - -	- - -	- - -	- - -	496,562	768,192	882,920
Mission and Measures for the Support of Schah Soojah - - - - -	- - -	- - -	- - -	- - -	63,560	292,644	242,717
Interest on Debt - - - - -	1,774,153	1,655,287	1,345,619	1,365,382	1,388,505	1,340,771	1,476,891
Total Gross Charges - - -	11,968,784	11,591,539	11,498,475	11,720,566	12,822,175	13,956,739	14,124,661
Deduct Receipts - - -	195,742	201,535	506,641	532,455	520,917	631,994	559,512
Total Net Charges upon the Revenues -	11,773,042	11,390,004	10,991,834	11,188,111	12,301,258	13,324,745	13,565,149
Add—							
Prince of Wales Island, Singapore and Malacca:							
Excess of Payments - - -	12,435	13,092	6,930	15,254	9,390	11,398	- - -
Excess of Receipts - -	- - -	- - -	- - -	- - -	- - -	- - -	150
Territorial Payments in England - -	1,940,084	1,951,345	1,974,665	2,066,016	2,466,119	2,288,289	2,295,498
Invoice value of Political Stores exported to India - - - - - - -	234,341	183,804	236,182	238,429	149,346	290,677	330,278
In consideration of the Transfer to the British Government of the Danish Settlements on the Continent of India, with all the Public Buildings and Crown Property thereunto belonging (paid by a Bill on the Court of Directors) - - - - - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Total Charges upon the Revenues	13,959,902	13,538,245	13,209,611	13,507,810	14,926,113	15,915,109	16,190,775
Net Produce of the Revenues -	13,765,425	14,979,757	14,457,835	14,288,128	14,544,326	13,776,396	14,435,950
Deficit - - - - - -	194,477	- - -	- - -	- - -	381,787	2,138,713	1,754,825
Surplus - - - - - -	- - -	1,441,512	1,248,224	780,318	- - -	- - -	- - -
Commercial Assets in England, India and China:							
Amount made applicable therefrom to the purposes of India - - - -	8,203,761	601,995	1,225,241	718,705	460,806	31,033	1,578
Surplus, including net Proceeds of Commercial Assets - £.	8,009,284	2,043,507	2,473,465	1,499,023	79,019	- - -	- - -
Deficit, deducting ditto - -	- - -	- - -	- - -	- - -	- - £.	2,107,680	1,753,247

Appended to this Account is a Statement of the particulars of the principal items of Receipt in 1849–50; also a Statement of the items composing both fully explain the nature and descrip-

East India House,
28 April 1852.

- - - *Bengal*, the North-Western Provinces, *Madras* and *Bombay*—continued.

1841–42.	1842–43.	1843–44.	1844–45.	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	ESTIMATE 1850–51.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
158,673	169,667	175,814	180,121	187,312	193,112	187,135	184,780	194,608	192,358
148,573	158,096	169,263	175,137	179,213	178,700	172,235	171,400	183,067	185,362
10,100	11,571	6,551	4,984	8,099	14,412	14,900	13,380	11,541	6,996
2,254,033	1,848,096	1,864,853	1,770,802	1,924,037	1,900,249	1,896,140	2,067,378	2,101,412	2,373,036
160,387	178,514	220,592	95,647	27,784	178,745	64,931	- - -	47,051	379,047
2,093,646	1,669,582	1,644,261	1,675,155	1,896,253	1,721,504	1,831,209	2,067,378	2,054,361	1,993,989
1,723,090	1,713,702	1,743,314	1,867,361	1,908,406	1,932,681	1,880,112	1,857,922	2,046,556	2,173,123
114,728	123,176	125,564	127,344	141,736	128,731	135,274	131,883	132,222	124,277
1,608,362	1,590,526	1,617,750	1,740,017	1,766,670	1,803,950	1,744,838	1,726,039	1,914,334	2,048,846
354,214	311,217	350,708	331,804	349,302	373,930	388,776	389,668	348,577	433,631
104,498	101,438	102,229	104,599	125,304	120,042	112,585	95,272	95,214	95,220
249,716	209,779	248,479	227,205	223,998	253,888	276,191	294,396	253,363	338,411
7,349,456	8,347,255	8,824,346	9,331,288	9,626,814	10,228,284	9,167,037	9,025,060	9,406,417	9,933,545
976,382	876,441	738,816	83,305	160,919	585,998	951,590	1,018,344	778,624	58,313
156,985	260,346	146,315	216	651	—	—	—	—	—
1,600,796	1,627,246	1,767,215	1,741,028	1,827,189	1,863,737	1,979,077	2,071,531	2,050,935	2,201,105
14,573,629	15,153,970	15,611,381	15,305,925	15,924,630	17,077,991	16,449,867	16,614,683	16,927,129	17,365,111
528,186	561,224	617,648	502,727	474,037	606,218	485,025	398,555	457,554	783,906
14,045,443	14,592,746	14,993,733	14,803,198	15,450,593	16,471,773	15,964,842	16,216,128	16,469,575	16,581,205
- - -	- - -	- - -	- - -	- - -	2,658	336	- - -	1,390	2,656
9,301	6,940	10,683	5,882	6,537	- - -	- - -	876	—	—
2,441,703	2,136,933	2,593,228	2,143,953	2,565,410	2,425,366	2,429,930	2,628,776	2,372,837	2,352,800
393,083	321,260	350,845	341,259	478,657	641,269	586,142	384,132	378,100	364,386
- - -	- - -	- - -	- - -	125,000	—	—	—	—	—
16,870,928	17,043,999	17,927,128	17,282,528	18,613,123	19,541,066	18,981,250	19,228,160	19,221,902	19,308,047
15,099,325	15,697,988	16,486,864	16,538,635	17,116,258	18,569,744	17,069,264	17,754,935	19,576,089	18,629,338
1,771,603	1,346,011	1,440,259	743,893	1,496,865	971,322	1,911,986	1,473,225	- - -	678,709
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	354,187	—
5,902	Excess of Charge, 162	1,131	379	1,489	120	195	110	150	328
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	354,337	—
1,765,701	1,346,173	1,439,128	743,514	1,495,376	971,202	1,911,791	1,473,115	- - -	678,381

the Charges above stated, as deductions from the Revenue and the other Charges of the Civil and Military Government for the same year, which will tion of Expenditure.—(Nos. 1 and 2.)

James C. Melvill,
Secretary.

Appendix, No. 1.

Appendix 1, to No. 1.

ABSTRACT STATEMENT of the Principal Items of RECEIPT in the Year 1849–50.

LAND REVENUE, SAYER AND ABKARREE, PEISHCUSH SUBSIDY AND TOBACCO.		*Co.'s Rs.*	£.
BENGAL:			
Land Revenue		3,53,69,403	
Sayer and Abkarree:			
Sayer	*Rs.* 4,12,225		
Abkarree	26,23,496		
		30,35,721	
Miscellaneous Receipts in the Revenue Department		37,412	
Excise Duties in Calcutta European Distillery and License Department		2,71,806	
Interest on Arrears of Revenue, &c.		67,316	
Revenue Deposits unclaimed		5,731	
Subsidy from the Nagpore Government		6,00,000	
Tributes received from Rajpoot and other States		12,79,699	
Burmese Cessions:			
Land Revenue	*Rs.* 16,20,146		
Sayer	1,29,019		
Abkarree	97,674		
		18,46,839	
		4,25,13,927	3,985,680
NORTH-WESTERN PROVINCES, including the Cis and Trans-Sutlej States, and the Punjaub and Trans-Indus Territories:			
Land Revenue		5,92,63,438	
Sayer and Abkarree:			
Sayer	*Rs.* 15,11,902		
Abkarree	26,72,140		
		41,84,042	
Miscellaneous Receipts in the Revenue Department		1,43,842	
Interest on Arrears of Revenue, &c.		5,612	
Revenue Deposits unclaimed		4,645	
		6,36,01,579	5,962,648
MADRAS:			
Land Revenue		3,47,94,373	
Abkarry Small Farms and Licenses:			
Abkarree	*Rs.* 21,85,658		
Small Farms and Licenses	2,70,481		
		24,56,139	
Mohturpha		11,55,194	
Interest on Arrears of Revenue, &c., including Interest on Debt due from Nizam's Government		3,28,269	
Miscellaneous Receipts in the Revenue Department		2,47,478	
Sale of Tobacco (Coimbatore, Malabar and Canara)		8,81,065	
Subsidies from Mysore, Travancore and Cochin		34,46,430	
		4,33,08,948	4,060,214
BOMBAY:			
Land Revenue		2,30,59,748	
Sayer		9,29,464	
Miscellaneous Receipts in the Revenue Department		38,930	
Interest on Arrears of Revenue, &c.		41,525	
Subsidy from the Cutch Government		2,33,687	
Scinde:			
Land	*Rs.* 24,16,888		
Sayer	1,67,319		
		25,84,207	
		2,68,87,561	2,520,709
		£.	16,529,251

App. 1.—ABSTRACT STATEMENT of Principal Items of Receipt in the Year 1849–50—*continued.* Appendix, No. 1.

	Co.'s Rs.	£.
CUSTOMS.		
BENGAL:		
Imports:		
Goods	26,61,027	
Salt	47,87,545	
	74,48,572	
Exports	11,67,990	
	86,16,562	807,803
NORTH-WESTERN PROVINCES, including the newly-acquired Territory:		
Import Duties	5,50,011	
Export Duties	7,32,863	
Transit Duties collected at Ajmere, and Miscellaneous Receipts	50,808	
Collections in the Punjaub (not particularized in the Punjaub Statement)	5,94,467	
	19,28,149	180,764
MADRAS:		
Land Customs	1,79,029	
Sea Customs	8,48,072	
	10,27,101	96,291
BOMBAY (including Scinde):		
Bombay:		
Imports of Goods	20,37,221	
Export Duty on Country Articles	1,68,716	
Excise Duty on Spirituous Liquors and Tobacco (classed with the Customs in Bombay Statement)	3,14,236	
Toll and Ferry Collections and Miscellaneous Receipts	1,29,275	
Customs at Guzerat and Coucan, Porebunder, Belgaum, and Candeish:		
Land Customs *Rs.* 35,258		
Sea Customs 4,06,706		
	4,41,964	
	30,91,412	
Drawback allowed	1,85,261	
	29,06,151	
Scinde:		
Land and Sea Customs	1,80,721	
	30,86,872	289,394
	£.	1,374,252
SALT.		
BENGAL:		
Sales at the Presidency	1,08,05,530	
Local Retail Sale of Salt	25,45,385	
(The Import Duties on Salt are included under the head of Customs.)	1,33,50,915	1,251,648
NORTH-WESTERN PROVINCES:		
Collections from Duties	54,82,097	513,946
MADRAS:		
Sales	46,45,927	435,556
BOMBAY:		
Excise Duties	23,24,871	217,957
	£.	2,419,107

Appendix, No. 1. App. 1.—Abstract Statement of Principal Items of Receipt in the Year 1849–50—*continued.*

		Co.'s Rs.	£.
OPIUM.			
Bengal:			
Receipts from the Sale of Opium at the Presidency:			
Behar Opium	*Rs.* 2,68,89,836		
Benares ditto	1,03,93,472		
	3,72,83,308		
Value of Opium supplied for Abkarry purposes in the Lower and Western Provinces	2,88,923		
		3,75,72,231	3,522,397
Bombay:			
Received on account of Opium Passes granted to individuals	73,24,200		
Retail Sale of Opium	76,117		
		74,00,317	693,779
		£.	4,216,176
STAMPS.			
Bengal:			
Sale of Stamped Paper in Calcutta		1,50,450	
Ditto in the Interior (Bengal, Behar and Orissa)		20,56,416	
Ditto in Burmese Territory		10,725	
		22,17,591	207,899
North-Western Provinces (including the newly-acquired Territories):			
Sale of Stamps		16,07,429	150,696
Madras:			
Sale of Stamps		4,20,363	39,409
Bombay:			
Sale of Stamps		5,94,221	55,708
		£.	453,712
MINT RECEIPTS.			
Bengal:			
Duty on Coining Gold and Silver		2,10,062	
Gain on Copper Coinage		1,94,418	
Seignorage Duty of 1 per Cent. levied on Sicca Rupees by Revenue Collectors and other Officers, in payment of Government demands		8,573	
Gain by the alligation of Gold and Silver		28,578	
Gain on Sale of Copper Scissel		9,150	
		4,50,781	42,261
Madras:			
Seignorage on Gold and Silver Bullion		4,898	
Gain on Copper Coinage		57,713	
		62,611	5,870
Bombay:			
Duty on Coinage		1,77,036	
Gain on Silver Coinage		16,048	
		1,93,084	18,101
		£.	66,232

App. 1.—ABSTRACT STATEMENT of Principal Items of Receipt in the Year 1849–50—*continued.* Appendix, No. 1.

POST-OFFICE COLLECTIONS.		*Co.'s Rs.*	£.
BENGAL:			
At the Presidency:			
Inland Postage Collections	*Rs.* 1,56,212		
Postage on Ship Letters	57,831		
Weekly Baughies	14,623		
Express Postage	7,731		
		2,36,397	
In the Provinces:			
Grand Routes	78,888		
Cross Dawks	1,40,491		
Military and Political Dawks	29,368		
		2,48,747	
		4,85,144	45,482
NORTH-WESTERN PROVINCES (including the newly-acquired Territories):			
Inland Postage		6,43,060	
Weekly Baughies		1,46,295	
		7,89,355	74,002
MADRAS:			
Collections at the Presidency		78,378	
Ditto at the Subordinate Stations		3,25,395	
		4,03,773	37,854
BOMBAY:			
Inland Postage		1,93,699	
Baughie ditto		29,138	
Ship and Express Letter Postage		19,998	
Postage in Scinde		31,607	
		2,74,442	25,729
		£.	183,067
MISCELLANEOUS CIVIL RECEIPTS.			
BENGAL:			
Sale of Presents		1,37,437	
Fees, Fines, Rents, &c.		84,272	
Customs and Abkarry Collections at Aden		32,219	
Revenues from the District of Coorg		1,74,527	
Bairseeah Pergunnah Collections		82,562	
Darjeeling Location Rent, &c.		9,381	
Sale of Property of the deposed Rajah of Ungool		8,952	
Receipts on account of Diamond, Copper, Iron and Lead Mines at Jaloun and Kumaon		15,504	
Miscellaneous		2,379	
		5,47,233	
Deduct:			
Net Loss by Exchange Transactions with reference to the fixed rate of 2*s.* the Sicca Rupee, on Remittance Transactions between Bengal and London		1,09,788	
		4,37,445	41,011
NORTH-WESTERN PROVINCES (including the newly-acquired Territory):			
Sale of Presents		39,970	3,747
BOMBAY:			
Scinde—Sale of Presents		4,397	
House and Garden Rent, &c.		20,060	
		24,457	2,293
		£.	47,051

Appendix, No. 1. App. 1.—ABSTRACT STATEMENT of Principal Items of Receipt in the Year 1849-50—*continued.*

		Co.'s Rs.	£.
JUDICIAL RECEIPTS.			
BENGAL:			
Supreme Court of Judicature: Fee Fund		2,87,390	
Justices of the Peace for the Town of Calcutta:			
Fees and Fines levied by the Justices of the Peace; produce of Prisoners' Labour in the House of Correction, and Thannah Rent		31,641	
Court of Requests:			
Commission and Fees on Causes instituted in the Court, &c.		63,073	
Provincial Courts, Bengal, Behar, and Orissa:			
Fees, Fines, Forfeitures, House and Ground-rents, and produce of Work done by Convicts:			
Civil	Rs. 49,579		
Criminal	3,45,945		
Police	78,551		
		474,075	
Burmese Territory, ditto		34,245	
		890,424	83,477
NORTH-WESTERN PROVINCES (including newly-acquired Territory):			
Fees, Fines and Forfeitures, including unclaimed Judicial Deposits		303,237	28,428
MADRAS:			
Civil and Sessions Court: Fees, Fines and Forfeitures		64,596	
Court of Requests: Fees		38,603	
Police: Fees and Fines		18,515	
		121,714	11,411
BOMBAY:			
Supreme Courts: Fees		3,897	
Country Courts: Fees, Fines and Forfeitures		61,040	
Scinde ditto		30,057	
		94,994	8,906
		£.	132,222
MARINE RECEIPTS.			
BENGAL:			
Inward and Outward Pilotage		4,10,363	
Hire of Chain Moorings, Calcutta and Diamond Harbour		1,06,039	
Lighthouse Duty at Kedgeree		41,325	
Harbour, Port, and Buoy Dues		41,375	
Steam Navigation:			
Internal Freight and Passage Money	Rs. 1,21,461		
External Hire of Steamers	48,833		
		1,70,294	
Miscellaneous Marine Receipts		28,978	
		7,98,374	74,848
MADRAS:			
Consolidated Port Duties		32,628	
Tonnage Duties at the Outports		32,895	
Collections in the Beach Department and Miscellaneous		3,538	
		69,061	6,474
BOMBAY:			
Pilotage		76,975	
Lighthouse Dues		40,733	
Hire of Docks and Dock-yard Fees		13,051	
Miscellaneous Marine Receipts		7,453	
Scinde: Port Lighthouse, Anchorage and Pilotage Fees		9,968	
		148,180	13,892
		£.	95,214

Appendix 2, to No. 1.

ABSTRACT STATEMENT of the CHARGES for the Year 1849–50, &c., whether stated as Deductions from Revenues, or as Charges appertaining to the Civil and Military Government of *India*.

CHARGES UPON THE LAND REVENUE, SAYER, ABKAREE AND TOBACCO.	*Co.'s Rs.*	£.
BENGAL:		
Salaries, Allowances, &c., to the Members of the Board of Revenue, Officers of Account, &c.	5,66,999	
Charges of collecting the Revenue, &c.	31,11,903	
Extraordinary and Miscellaneous Charges in excess of Miscellaneous Receipts	2,91,373	
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other engagements	25,50,319	
	65,20,594	611,306
NORTH-WESTERN PROVINCES (including the Cis and Trans-Sutlej States, and the Punjaub and Trans-Indus Territory):		
Salaries, Allowances, &c., to the Members of the Boards of Revenue, Officers of Account, &c.	6,41,213	
Charges of collecting the Revenues, &c.	43,43,830	
Extraordinary Charges in excess of Extraordinary Receipts, including 295,197 rupees, Liabilities of the Jalown Government on the lapse of the Jalown Territory to the British Government	5,69,457	
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other engagements	52,54,297	
	1,08,08,797	1,013,325
MADRAS:		
Salaries and Allowances to the Members of the Board of Revenue, Officers of Account, &c.	2,37,586	
Charges of collecting the Revenues, &c.	50,79,964	
Tanjore Sinking Fund and Interest on Tanjore Bonds	4,93,170	
Purchase and Charges of Tobacco	2,65,523	
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other engagements	51,11,783	
	1,11,88,026	1,048,877
BOMBAY (including Scinde):		
Revenue Commissioners, Salaries, Establishment and Contingencies	1,31,771	
Charges of collecting the Revenues, &c.	27,07,242	
Survey and other Extraordinary Charges in excess of Extraordinary Receipts	3,99,040	
Allowances to Enamdars, also to Zemindars, Musmoodars, Dessaes and other District and Village Officers, including Charitable Grants to Mosques, Pagodas, &c.	92,40,479	
Stipends, Pensions and Charitable Allowances payable out of the Revenues, in accordance with Treaties or other engagements	19,39,226	
	1,44,17,758	1,351,664
TOTAL	4,29,35,175	4,025,172

Appendix, No. 1.

App. 2.—Abstract Statement of the Charges for the Year 1849–50, &c.—*continued.*

CUSTOMS.	*Co.'s Rs.*	£.
Bengal:		
Salaries, Establishment and Contingencies	4,92,936	46,213
North-Western Provinces (including the newly-acquired Territory):		
Salaries, Establishment and Contingencies	7,83,032	73,409
Madras:		
Salaries, Establishment and Contingencies	2,15,433	20,197
Bombay (including Scinde):		
Salaries, Establishment and Contingencies	4,72,515	44,298
Total	19,63,916	184,117
SALT.		
Bengal:		
Advances to the Manufacturers	12,88,449	
Purchase of Salt	95,372	
Convention with the French Government	4,46,000	
Salaries, Establishment and Contingencies	12,83,859	
	31,13,680	291,908
North-Western Provinces:		
Establishment, Charges and Contingencies	1,02,287	9,589
Madras:		
Purchase of Salt	2,33,466	
Salt Manufacturers' Share	3,33,092	
Moyen Zabitah and other Charges	2,32,604	
Compensation	13,452	
	8,12,614	76,183
Bombay:		
Establishment, Charges and Contingencies	1,67,280	15,682
Total	41,95,861	393,362
OPIUM.		
Bengal:		
Advances to Manufacturers	84,49,996	
Salaries, Agency, Establishments and Contingencies	11,14,266	
	95,64,262	896,650
Bombay:		
Purchase of Opium	69,168	
Establishment and Contingencies	36,314	
	1,05,482	9,889
Total	96,69,744	906,539
STAMPS.		
Bengal:		
Salaries, Establishment and Contingencies	1,29,684	12,158
North-Western Provinces (including the newly-acquired Territory):		
Salaries, Establishment and Contingencies	54,560	5,115
Madras:		
Commission	21,700	
Establishment and Contingencies	27,487	
Purchase of Paper	1,444	
	50,631	4,747
Bombay:		
Salaries, Establishment, Charges and Contingencies	30,546	2,863
Total	2,65,421	24,883

App. 2.—Abstract Statement of the Charges for the Year 1849–50, &c.—*continued.* Appendix, No. 1.

MINTS.		*Co.'s Rs.*	£.
Bengal:			
Salaries, Establishment and Contingencies		2,61,005	
Loss of weight in melting, &c.		13,712	
		2,74,717	25,755
Madras:			
Salaries, Establishment and Contingencies		1,00,233	3,397
Bombay:			
Salaries, Establishment and Contingencies		1,62,789	15,261
Total		5,37,739	50,413

POST OFFICE.			
Bengal:			
Salaries, Establishments and Contingencies at the Presidency		1,48,077	
Salaries, Establishments and Contingencies in the Provinces		2,92,229	
Military and Political Dawk Establishments		96,343	
		5,36,649	50,311
North-Western Provinces (including the newly-acquired Territory):	*Rs.*		
Establishment and Contingencies of the Postmaster-general's Office	58,005		
Establishment and Contingencies of the Postmaster-general's Office, Punjaub	61,867		
Dawk Establishments	3,48,280		
Bullock Trains and Mail-cart Charges, Charges of Van and Palkee Garee Department, and Contingencies in excess of Receipts	1,22,547		
		5,90,699	55,378
Madras:			
Establishments and Contingencies at the Presidency	86,050		
Cross Tappauls, under the management of the Postmaster	3,47,853		
		4,33,903	40,679
Bombay:			
Salaries, Establishment and Contingencies of the Postmaster-general and his Deputy, &c.	2,54,645		
Mounted Dawk	1,34,198		
Steamer Charges	6,000		
	3,94,843		
Salaries and Contingencies of the Post-office Establishment, in Scinde — *Rs.* 49,720			
Scinde Steam Communication — 70,000			
	1,19,720		
		5,14,563	48,240
Total		20,75,814	194,608

Appendix, No. 1.

App. 2.—Abstract Statement of the Charges for the Year 1849–50, &c.—*continued.*

GENERAL CIVIL CHARGES.	*Co.'s Rs.*	£.
Bengal:		
Charges on account of the General Government of India:		
Salaries of the Governor-general and Members of the Supreme Council	6,52,189	
Secretariat, Foreign, Home, Financial and Military Departments	7,30,688	
Governor-general's Office and Establishment	1,52,310	
Expense of visiting the Upper Provinces	5,32,526	
Presents made in the name of the Governor-general, Allowances to Vakeels and Natives of Rank, &c.	2,11,981	
Residents, Political Agents, &c. at Foreign Courts, Salaries, Allowances, Establishments and Contingencies	14,25,877	
Temporary Embassies and Missions	3,630	
Survey and Observatories, including Charges on account of the great Trigonometrical Survey	3,30,428	
Suppression of Thuggee and Meriah Sacrifices	2,90,071	
	43,29,700	
Charges on account of the Government of Bengal:		
Public Offices at the Presidency	10,37,152	
Civil Architects and Superintending Engineers, &c.	2,48,898	
Ecclesiastical Department: Cathedral and Church Establishments	3,42,866	
Medical Department at the Presidency and Hospitals, and Dispensaries in the Provinces	2,52,260	
College at Fort William	36,547	
Education Department, Grants, &c.	3,87,110	
House-rent and Taxes	40,320	
Buildings, Roads and other Public Works, exclusive of Repairs	4,83,987	
Repairs of Roads, Bridges and Public Buildings	5,25,491	
Donations to Service Funds	7,50,970	
Donations to Charitable, Literary, Scientific and other Institutions	57,429	
Petty Establishments and Contingencies	1,83,043	
Charges attending the hypothecation of Goods to Europe	53,900	
Salaries, Establishment and Contingencies of the Commissioner in Coorg, Compensation to Dhar Government on account of Bairseeah, &c.	2,04,200	
Provincial Battalions and Nujeebs, including the Calcutta Native Militia	6,11,603	
Pensions and Charitable Allowances	1,19,594	
Miscellaneous Charges	26,423	
	53,61,793	
	96,91,493	908,577
North-Western Provinces (including the newly-acquired Territory):		
Salary of the Lieutenant-governor and Establishment and Expenses of his Household	96,324	
Charges of Political Agencies under the Lieutenant-governor, including Expenses of his Tour	96,397	
Public Offices, including Board of Administration in the Punjaub	5,39,108	
Ecclesiastical Establishments	2,26,413	
Botanical Garden, Tea Nurseries and Plantations	59,362	
Grants for general and special Educational purposes	1,33,521	
Grants to Native Hospitals and Dispensaries	86,140	
Donations to Charitable Institutions and Village Schools	21,156	
Buildings, Roads, Canals and other Public Works, exclusive of Repairs	15,57,774	
Repairs of Buildings, Roads and Bridges	28,009	
Salaries and Establishment of Superintending and Executive Engineers and Superintendent of Embankments, including Charges at the Civil Engineers' College at Roorkee	93,331	
Arrears, &c. of the late Government in the Punjaub, deducting Receipts for Compensation for Services rendered to Foreign States by Corps in British Pay	7,20,580	
Citadel Establishment and Contingencies in the Punjaub	67,481	
Provincial Battalions, including Pay and Contingent Charges of armed Levies in the Punjaub, temporarily employed	8,49,810	
Miscellaneous Charges	1,65,424	
	47,40,830	444,452
Carried forward £.		1,353,029

App. 2.—Abstract Statement of the Charges for the Year 1849–50, &c.—*continued.*

Appendix, No. 1.

	Co.'s Rs.	£.
General Civil Charges—*continued.*		
Brought forward - - -	- - -	1,353,029
Madras:		
Salaries of the Governor and Members of Council - -	2,55,810	
Residents and Political Agents at Foreign Courts - -	1,40,625	
Public Offices - - - - - - - - -	6,21,965	
Ecclesiastical Establishments - - - - - - -	2,92,454	
College at Fort St. George and Allowances to Students -	69,931	
Native Education - - - - - - - - -	43,558	
House Rent - - - - - - - - - -	38,384	
Public and Magnetic Observatories, Civil Engineers' Charges, Establishment of Civil Surveyor, &c. - -	30,424	
Establishment of the Government Savings Bank - -	9,299	
Pensions and Charitable Allowances - - - -	1,38,517	
Batta to Officers of Her Majesty's Squadron - - -	43,964	
Donations to Service Funds (including Balance outstanding against the Old Civil Annuity Fund of 1818) - -	9,76,621	
Donations to Charitable Institutions - - - -	22,842	
Hospitals and Vaccine Establishments and Dispensaries -	1,23,814	
Buildings, Roads and other Public Works, exclusive of Repairs - - - - - - - - - -	1,49,194	
Repairs of Buildings, Roads, &c. - - - - - -	5,69,845	
Miscellaneous Charges - - - - - - - -	1,37,979	
	36,65,226	343,615
Bombay:		
Salaries of the Governor and Members of Council - -	2,56,000	
Governor's Office and Establishment, &c. - - -	99,777	
Governor's Tour in the Deccan - - - - - -	23,099	
Residents and Political Agents at Foreign Courts - -	3,57,736	
Salaries of Commissioner and Assistant Commissioner of the Province of Scinde, including Establishment and Contingencies - - - - - - - - -	1,06,313	
Public Offices at the Presidency and in Scinde - -	7,01,248	
Hospitals, Vaccinating Establishments and Dispensaries -	1,78,580	
House Rent and Taxes, and Contribution to the Municipal Fund - - - - - - - - - -	76,702	
Ecclesiastical Establishments - - - - - - -	2,45,200	
Civil Architect and Superintending Engineers, &c. - -	2,18,194	
Buildings, Roads and other Public Works, exclusive of Repairs - - - - - - - - - -	4,40,439	
Repairs of Buildings, Roads, Bridges, &c. - - -	3,34,799	
Botanical Garden - - - - - - - - -	18,631	
Donations to Service Funds - - - - - -	4,36,786	
Grants for Educational purposes - - - - -	1,50,408	
Donations to Charitable Societies and Scientific Institutions - - - - - - - - - -	22,464	
Pensions and Charitable Allowances - - - -	4,33,223	
Provincial Battalions - - - - - - - -	64,375	
Miscellaneous Charges - - - - - - - -	1,52,651	
	43,17,525	404,768
	£.	2,101,412

Appendix, No. 1.

App. 2.—ABSTRACT STATEMENT of the Charges for the Year 1849–50, &c.—*continued.*

JUDICIAL CHARGES.	*Co.'s Rs.*	£.
BENGAL:		
Supreme Court of Judicature, Salaries, Establishment and Contingencies	5,96,794	
Coroners' Office, ditto	6,583	
Justices of the Peace, ditto	3,84,422	
Court of Requests, ditto	79,430	
Sudder Dewanny and Nizamut Adawluts, ditto	4,13,090	
Provincial, City and District Courts, ditto	39,96,110	
Provincial Police	10,20,698	
Judicial and Police Charges in the Burmese Cessions	7,79,020	
Pensions	75,121	
	73,51,268	689,182
NORTH-WESTERN PROVINCES, &c.:		
Sudder Dewanny and Nizamut Adawlut, Salaries, Establishments and Contingencies	2,40,532	
Commissioners of Circuit, ditto	2,46,317	
Civil and Criminal Courts, ditto	31,72,059	
Inspector of Prisons, ditto	38,432	
Charges on account of Prisoners, Diet, Clothing, Medicines, &c.	5,24,159	
Civil and Military Police	22,90,719	
Judicial Courts in the Punjaub and Trans-Indus Territory, Salaries of the Establishment of the Commissioners and Superintendents, and proportion of Charges of the Board of Administration	5,99,485	
Pensions	36,879	
	71,48,582	670,180
MADRAS:		
Supreme Court of Judicature, Salaries, Establishments and Contingencies	2,06,388	
Coroners' Office, ditto	7,188	
Sheriffs' Office, ditto	18,036	
Commissioners' Court for the Recovery of Small Debts	42,454	
Police Charges at the Presidency	1,32,324	
Court of Sudder and Fowzdary Adawlut	2,57,496	
Provincial Courts	18,40,272	
Provincial Police	8,44,644	
Pensions	25,520	
	33,74,322	316,344
BOMBAY:		
Supreme Court of Judicature, Salaries, Establishments and Contingencies	3,18,091	
Coroners' Office, ditto	7,272	
Sheriffs' Office, ditto	19,156	
Court of Requests, ditto	11,927	
Police Charges at the Presidency, ditto	1,58,454	
Provincial Courts, ditto	19,60,757	
Judicial Courts in Scinde	65,172	
Police in Scinde	14,14,900	
	39,55,729	370,850
	£.	2,046,556

App. 2.—Abstract Statement of the Charges for the Year 1849–50, &c.—*continued.* Appendix, No. 1.

MARINE CHARGES.		*Co.'s Rs.*	£.
Bengal:			
Superintendents' Office, Marine Pay Office and Naval Store-keepers' Department, Salaries, Establishments and Contingencies		1,06,583	
Master Attendants' - - - ditto - - - -		64,765	
Lighthouses and Floating Lights, Chain Moorings, Hulks and Receiving Vessels		1,13,004	
Pilot Schooners, Row-boats and Bhasleahs		4,38,526	
Telegraphic Establishment		12,288	
Dock-yard at Kidderpore		1,03,291	
Marine Charges at Arracan, and in the Tenasserim Provinces		1,41,750	
Marine Surveys and Miscellaneous		48,429	
Repairs of Buildings		10,762	
Steam Navigation:			
Comptrollers' Office, Work-shops, Coal Depôts at Kidderpore, Akyab, Moulmein, and Point de Galle	*Rs.* 1,74,276		
Internal.—Freight Office, Steam Agents, Native Pilots and Mariners, and Coal and Firewood Depôts - 52,439			
Steam Vessels, Accommodation Flats, Cargo and Troop Boats - - - - 417,394			
	4,69,833		
External.—Charges of Steamers - -	2,52,584		
		8,96,693	
Pensions		82,770	
		20,18,861	
Deduct:			
Carried to account in 1849–50, for Expenses of the Steamers "Nemesis," "Phlegethon" and "Pluto," chargeable to Her Majesty's Government for Services in the China Seas		4,16,881	
		16,01,980	150,186
Madras:			
Marine Board, Salaries, Establishments and Contingencies		9,943	
Master Attendant - - - ditto - - - -		30,987	
Lighthouse Charges		2,621	
Charges on account of the "Hugh Lindsay" Steamer, including Coals purchased		54,572	
Repairs to Buildings and Miscellaneous		6,457	
Establishments at the Outports		16,193	
Pensions		1,824	
		1,22,597	11,493
Bombay:			
Marine Office, Salaries, Establishment and Contingencies		1,55,875	
Master Attendants' Department, including Lighthouse Charges and Pilot Establishment		90,810	
Comptrollers' Department, including Dock and Steam-engine		65,293	
Conservator of the Forests, Salary and Establishment		10,800	
Harbour-master, and Pilot Establishment at Kurrachee		7,084	
Charges of Cruisers and Vessels		2,72,317	
Charges of Steam-vessels (not Packet-vessels)		7,35,036	
Charges of Steam Packet-vessels, deducting the sum of Rupees 3,03,015, received this year for Passage-money		80,645	
Stores purchased		4,47,676	
Repairs to Buildings		7,959	
Pay of Officers Unattached, Contingent and Miscellaneous Charges		88,747	
Retired Pay and Pensions		31,337	
		19,93,579	186,898
		£.	348,577*

App. 2.—Abstract Statement of the Charges for the Year 1849–50, &c.—*continued.*

MILITARY CHARGES.		*Co.'s Rs.*	£.
Bengal:			
Her Majesty's Troops, Pay and Allowances, Commissariat and Contingent Charges		91,52,657	
East India Company's Troops, Pay and Allowances of Regular Troops	*Rs.* 2,37,83,230		
Ditto - Irregular Cavalry and Local Infantry Battalions	56,32,629		
		2,94,15,859	
General Staff, and Staff attached to Army Divisions and Stations		14,63,745	
Commissariat Departments and Charges		65,49,944	
Buildings and Repairs		20,14,531	
Garrisons and Recruiting Depôts, Medical, Clothing, Pay and Stud Departments; Gun Foundries, Gunpowder Agencies and Miscellaneous		32,28,157	
Pensions		24,35,289	
		5,42,00,182	5,086,892
North-Western Provinces:			
The Military Charges of these Provinces, with the exception of the Charge of the Local Corps, are included amongst the Military Charges of Bengal. The expenses of the Local Corps in 1849 were as follow:			
The Guide Corps in the Punjaub		1,13,375	
The Punjaub Cavalry		6,37,541	
The Punjaub Infantry		4,61,891	
Miscellaneous		170	
		12,12,977	113,717
Madras:			
Her Majesty's Troops, Pay and Allowances		18,18,377	
East India Company's Troops, Pay and Allowances		1,51,87,412	
General, Division, Garrison, and Cantonment Staff		8,29,425	
Commissariat Department and Ordnance Charges		29,01,741	
Batta to Troops employed in the Eastern Settlements		4,70,707	
Buildings and Repairs		1,11,894	
Medical, Camp Equipage and Clothing Departments, Miscellaneous and Contingent Charges		19,01,576	
Pensions		20,25,824	
		2,52,46,956	2,366,902
Bombay:			
Her Majesty's Troops, Pay and Allowances, Commissariat and Contingent Charges		36,50,693	
East India Company's Troops:			
Pay and Allowances of Regular Troops	*Rs.* 75,58,829		
Pay and Allowances, Commissariat and Contingent Charges of Irregular Local Corps	13,01,426		
		88,60,255	
General Division and Garrison Staff		11,69,658	
Commissariat Departments and Ordnance Charges		13,13,254	
Buildings and Repairs		3,43,488	
Medical, Gun Carriage, Gunpowder and Clothing Departments, and Miscellaneous and Contingent Charges		6,15,073	
Pay, Allowances, Commissariat, Medical and Contingent Charges of Regular and Irregular Troops employed in Scinde		26,19,587	
Pensions		10,42,988	
		1,96,14,996	1,838,906
		£.	9,406,417

App. 2.—ABSTRACT STATEMENT of the Charges for the Year 1849–50, &c.—*continued.*

	Co.'s Rs.	£.
WAR CHARGES.		
BENGAL:		
Amount brought to Account upon the Bengal Statements of 1849–50, under the description of War Charges:		
Armies of Sutledge, Punjaub, Mooltan, Scinde and Reserve, and Peshawar and Sikkim Field Forces:		
Commissariat Supplies	26,20,813	
Donation Batta to Troops employed	39,34,456	
Hutting Money, Staff and other Allowances paid to Officers, &c.; Compensation for Horses killed in Action or disabled by long service; Gratuities to Officers, &c. for Wounds received in Battle; Dawk Allowance to Officers proceeding to join the Army, and Miscellaneous Charges	3,69,420	
Charges of the Bombay Troops serving in the Punjaub	9,45,707	
His Highness the Nawaub of Bhawalpore, Balance of Account in respect of War Charges during the Punjaub Campaign	3,23,386	
War Charges at Aden	1,11,543	
	83,05,325	778,624
INTEREST.		
BENGAL:		
Interest on Loans	1,76,72,862	
„ Treasury Notes	4,68,577	
„ Deposits	24,86,185	
	2,06,27,624	1,933,840
NORTH-WESTERN PROVINCES		
Interest on Deposits	8,000	750
MADRAS:		
Interest on Loans	15,350	
„ Deposits, including the Tanjore Redemption Fund	517,445	
	532,795	49,949
BOMBAY:		
Interest on Treasury Notes	235	
Deposits	707,990	
	7,08,225	66,396
	£.	2,050,935
PAYMENTS ON ACCOUNT OF PRINCE OF WALES ISLAND, SINGAPORE AND MALACCA, IN EXCESS OF RECEIPTS.		
CHARGES:		
Salaries, Establishments and Contingencies of the General, Judicial, Revenue, &c. Departments	437,172	
Ecclesiastical Department	26,469	
Schools	13,849	
Medical Department	33,324	
Post Office	9,597	
Suppression of Piracy in the Straits	59,345	
Pensions, Political and Local	59,057	
Repairs and Miscellaneous	50,207	
	6,89,020	
RECEIPTS:		
Revenues *Rs.* 616,701		
Judicial Fees and Fines 47,780		
Postage 8,100		
Miscellaneous 1,615		
	6,74,196	
Excess of Payments	14,824	1,390

App. 2.—ABSTRACT STATEMENT of the Charges for the Year 1849–50, &c.—*continued.*

TERRITORIAL PAYMENTS IN ENGLAND.	£.	£.
Dividends to Proprietors of East India Stock		629,435
Interest on the Home Bond Debt		173,723
Purchase and Equipment of Steam Vessels, and various Expenses connected with Steam Communication with India		50,543
Her Majesty's Government, on account of the proportion agreed to be borne by the Company of the Amount payable under Contract between Her Majesty's Government and the Peninsular and Oriental Steam Navigation Company, for an extended communication with India and China		70,000
Transport of Troops and Stores, deducting Freight charged in Invoices		36,418
Furlough and Retired Pay to Military and Marine Officers, including Off-reckonings		614,393
Payments on account of Her Majesty's Troops serving in India		200,000
Retiring Pay to Her Majesty's Troops (Act 4 Geo. 4, c. 71), including an Arrear		75,000
Charges General, comprising—	£.	
Board of Commissioners for the Affairs of India, Salaries of the President and Officers of the Board, including Superannuation Allowances granted by Warrant of the Crown under Act 53 Geo. 3, c. 155, s. 91	30,523	
Salaries of the Court of Directors	7,600	
Contingent Expenses of the Courts of Directors and Proprietors, consisting of Repairs to the East India House, Taxes, Rates and Tithes, Coals, Candles, Printing, Stationery, Book-binding, Stamps, Postage, and various petty Charges	28,829	
Salaries and Allowances of the Secretaries and Officers of the Court of Directors, deducting Amount applied from the Fee Fund in part payment thereof	93,794	
Annuitants and Pensioners, including Compensation Annuities under Act 3 & 4 Will. 4, c. 85, and Payments in commutation thereof	198,199	
Haileybury College, net Charge	9,074	
Military Seminary at Addiscombe, net Charge	4,057	
Recruiting Charges: Pay of Officers, Non-commissioned Officers, of Recruiting Establishments and of Recruits previous to Embarkation, Bounty, Clothing, Arms and Accoutrements	43,438	
Passage and Outfit of Recorder, Prince of Wales Island, Bishop of Madras, Aides-de-Camp, Chaplains, Company's Officers in charge of Recruits, Officers in Her Majesty's Service proceeding to join their Regiments, and Volunteers for the Pilot Service, &c.	22,655	
Charges of the Store Department, Articles for use in inspection of Stores, Labour, &c.	6,201	
Lord Clive's Fund, net Payment for Pensions, &c.	36,519	
Law Charges	12,215	
Cultivation and Manufacture of Cotton, &c. in India (Expenses incurred in view to the Improvement of)	547	
Commission to Agents at the Outports, on realization of Remittances	260	
Maintenance of Lunatics	6,466	
Miscellaneous; consisting of Expenses of Overland and Ships' Packets, Maintenance of Natives of India, Donation to the Bengal Civil Fund, and to Widows' Funds for the Home Service, Donation for Services and Relief, &c.	7,657	
Carried forward £.	508,034	1,849,512

App. 2.—Abstract Statement of the Charges for the Year 1849-50, &c.—*continued.* Appendix, No. I.

	£.	£.
Brought forward - - -	508,034	1,849,512
Charges, General—*continued.*		
Discount on anticipated receipt of Remittances and Interest allowed on Balances of Funds in the Company's Treasury, in excess of Interest realized from investment of Cash Balances - - - - - - - - - -	6,377	
Interest paid to the Indian Railway Companies upon Sums provisionally deposited by them in the Home Treasury; viz., to the 17th August 1849, the date of their respective Deeds of Contracts with the East India Company:		
Great Indian Peninsular Railway Company - - - - - - £. 1,722		
East Indian Railway Company - - 2,983		
	4,705	
	519,116	
Deduct,—		
Produce of Assets of the late Commercial Department, realized and applied in Payment of Charges - - - - - - - - £. 2,294		
Charges of Establishment put upon Outward Invoices - - - - - - - - - 11,144		
	13,438	
		505,678
Absentee Allowances to Civil Servants of the Indian Establishments - - -		32,383
Annuities of the Madras Civil Fund of 1818 - - - - - - - - -		15,388
Retired Pay and Pensions of Persons of the late St. Helena Establishment, not chargeable to the Crown - - - - - - - - - - - - -		5,795
Her Majesty's Mission to the Court of Persia (portion paid by the Company) -		12,000
Board of Ordnance for Arms, Accoutrements supplied to Her Majesty's Troops, embarked for India - - - - - - - - - - - - - -		14,581
		2,435,337
Deduct,—		
Amount received from Her Majesty's Government on account Expenses connected with Steam Communication with India (which includes an arrear) - - - - - - - - - - - - - - -		62,500
	£.	2,372,837
Invoice Value of Political Stores exported to India:		
Military Stores - - - - - - - - - - - - £. 238,088		
Marine - ditto - - - - - - - - - - - - - 62,226		
Civil and Mint ditto - - - - - - - - - - - 77,786		
		378,100
Total Territorial Payments, including Invoice Value of Stores - - - £.		2,750,937

No. 2.—STATEMENT showing the Progress of the INDIAN DEBT and of the HOME BOND DEBT of the EAST INDIA COMPANY, since the 1st May 1834; the Rates at which Money has been borrowed; and the Amount owing at the latest Dates, with the Rates of Interest payable thereon; also, the Amount subscribed to the Four per Cent. Loan now open.

	INDIAN DEBT.					
	Registered Debt.	Treasury Notes.	Temporary Loans, North-Western Provinces.	TOTAL, exclusive of Deposits.	Deposits, including the Carnatic and Tanjore Funds.	TOTAL Indian Debt.
	£.	£.	£.	£.	£.	£.
Amount of Debt on the 30th April 1834 - -	30,195,831	599,830	- -	30,795,661	4,667,822	35,463,483
Debt contracted at 4 per cent. -	2,981,260	- -	- -	2,981,260	850	2,982,110
5 „ - -	- - -	- -	- -	- - -	88,148	88,148
6 „ - -	- - -	- -	- -	- - -	105,353	105,353
£.	33,177,091	599,830	- -	33,776,921	4,862,173	38,639,094
Debt redeemed at 2 pies p' cent. p' diem, or about $3\frac{3}{4}$ p' cent. p' ann. - - -		50	- -	50	- -	50
5 „ - -	1,118,786	81,720	- -	1,200,506	2,721,729	3,922,235
6 „ - -	732,155	- -	- -	732,155	- -	732,155
£.	1,850,941	81,770	- -	1,932,711	2,721,729	4,654,440
Amount of Debt on the 30th April 1835 - -	31,326,150	518,060	- -	31,844,210	2,140,444	33,984,654
Debt contracted at 4 per cent. -	1,143,980	- -	- -	1,143,980	22,402	1,166,382
5 „ - -	737,961	13,521	- -	751,482	50,240	801,722
6 „ - -	- - -	- -	- -	- - -	140,198	140,198
£.	33,208,091	531,581	- -	33,739,672	2,353,284	36,092,956
Debt redeemed at 6 per cent. - £.	6,260,657	- -	- -	6,260,657	- -	6,260,657
Amount of Debt on the 30th April 1836 - -	26,947,434	531,581	- -	27,479,015	2,353,284	29,832,299
Debt contracted at 4 per cent. -	799,606	- -	- -	799,606	45,478	845,084
5 „ - -	77,166	37,651	- -	114,817	41,398	156,215
6 „ - -	- - -	- -	- -	- - -	116,568	116,568
£.	27,824,206	569,232	- -	28,393,438	2,556,728	30,950,166
Debt redeemed at 6 per cent. -	543,667	- -	- -	543,667	- -	543,667
10 „ - -	253	- -	- -	253	- -	253
£.	543,920	- -	- -	543,920	- -	543,920
Amount of Debt on the 30th April 1837 - -	27,280,286	569,232	- -	27,849,518	2,556,728	30,406,246
Debt contracted at 4 per cent. -	766,740	- -	- -	766,740	30,856	797,596
5 „ - -	- - -	409,196	- -	409,196	64,248	473,444
6 „ - -	- - -	8,350	- -	8,350	85,835	94,185
£.	28,047,026	986,778	- -	29,033,804	2,737,667	31,771,471
Debt redeemed at 5 per cent. -	1,483,081	- -	- -	1,483,081	- -	1,483,081
6 „ -	38,497	- -	- -	38,497	- -	38,497
£.	1,521,578	- -	- -	1,521,578	- -	1,521,578
Amount of Debt on the 30th April 1838 - Carried forward - - £.	26,525,448	986,778	- -	27,512,226	2,737,667	30,249,893

No. 2.—STATEMENT showing the Progress of the Indian Debt and of the Home Bond Debt, since 1 May 1834—*continued.*

	INDIAN DEBT.					
	Registered Debt.	Treasury Notes.	Temporary Loans, North-Western Provinces.	TOTAL, exclusive of Deposits.	Deposits, including the Carnatic and Tanjore Funds.	TOTAL Indian Debt.
	£.	£.	£.	£.	£.	£.
Amount of Debt on the 30th April 1838 - Brought forward - -	26,525,448	986,778	- -	27,512,226	2,737,667	30,249,893
Debt contracted at 5 per cent. -	37,247	- -	358,801	396,048	60,189	456,237
6 „ - -	- - -	14,170	- -	14,170	86,193	100,363
£.	26,562,695	1,000,948	358,801	27,922,444	2,884,049	30,806,493
Debt redeemed at 4 per cent. -	42,952	- -	- -	42,952	110,288	153,240
5 „ - -	- - -	308,724	- -	308,724	- -	308,724
6 „ - -	113,367	- -	- -	113,367	- -	113,367
£.	156,319	308,724	- -	465,043	110,288	575,331
Amount of Debt on the 30th April 1839 - -	26,406,376	692,224	358,801	27,457,401	2,773,761	30,231,162
Debt contracted at 4 per cent. -	173,396	271,875	- -	445,271	38,287	483,558
5 „ - -	- - -	9,883	- -	9,883	15,634	25,517
6 „ - -	5,995	- -	- -	5,995	86,309	92,304
£.	26,585,767	973,982	358,801	27,918,550	2,913,991	30,832,541
Debt redeemed at 2 pies p' ct. p' diem - - -	- - -	22,490	- -	22,490	- -	22,490
5 per cent. per ann. -	25,913	- -	70,742	96,655	- -	96,655
- - -	- - -	9,618	- -	9,618	- -	9,618
£.	25,913	32,108	70,742	128,763	- -	128,763
Amount of Debt on the 30th April 1840 - -	26,559,854	941,874	288,059	27,789,787	2,913,991	30,703,778
Debt contracted at 4 per cent. -	301,145	141,937	1,312	444,394	- -	444,394
5 „ - -	775,304	- -	5,860	781,164	16,815	797,979
6 „ - -	11,658	9,176	- -	20,834	183,897	204,731
£.	27,647,961	1,092,987	295,231	29,036,179	3,114,703	32,150,882
Debt redeemed at 4 per cent. -	- - -	- -	- -	- - -	13,699	13,699
5 „ - -	- - -	1,078	- -	1,078	- -	1,078
6 „ - -	85,017	- -	- -	85,017	- -	85,017
£.	85,017	1,078	- -	86,095	13,699	99,794
Amount of Debt on the 30th April 1841 - -	27,562,944	1,091,909	295,231	28,950,084	3,101,004	32,051,088
Debt contracted at 4 per cent. -	188,003	- -	- -	188,003	24,691	212,694
5 „ - -	2,009,101	25,947	- -	2,035,048	64,511	2,099,559
6 „ - -	5,025	16,597	- -	21,622	117,985	139,607
£.	29,765,073	1,134,453	295,231	31,194,757	3,308,191	34,502,948
Debt redeemed at 4 per cent. -	- - -	117,375	1,312	118,687	- -	118,687
5 „ - -	- - -	- -	5,973	5,973	- -	5,973
£.	- - -	117,375	7,285	124,660	- -	124,660
Amount of Debt on the 30th April 1842 - Carried forward - - £.	29,765,073	1,017,078	287,946	31,070,097	3,308,191	34,378,288

(continued)

No. 2.—STATEMENT showing the Progress of the Indian Debt and of the Home Bond Debt, since 1 May 1834—*continued.*

	INDIAN DEBT.					
	Registered Debt.	Treasury Notes.	Temporary Loans, North-Western Provinces.	TOTAL, exclusive of Deposits.	Deposits, including the Carnatic and Tanjore Funds.	TOTAL Indian Debt.
	£.	£.	£.	£.	£.	£.
Amount of Debt on the 30th April 1842 - Brought forward - - £.	29,765,073	1,017,078	287,946	31,070,097	3,308,191	34,378,288
Debt contracted at 4 per cent. -	34,428	- -	- -	34,428	25,503	59,931
5 „ - -	2,127,984	9,640	- -	2,137,624	- -	2,137,624
6 „ - -	6,611	- -	- -	6,611	97,327	103,938
£.	31,934,096	1,026,718	287,946	33,248,760	3,431,021	36,679,781
Debt redeemed at 4 per cent. -	- - -	289,218	- -	289,218	- -	289,218
5 „ - -	- - -	- -	20,529	20,529	29,087	49,616
6 „ - -	- - -	18,128	- -	18,128	- -	18,128
£.	- - -	307,346	20,529	327,875	29,087	356,962
Amount of Debt on the 30th April 1843 -	31,934,096	719,372	267,417	32,920,885	3,401,934	36,322,819
Debt contracted at 4 per cent. -	1,331,531	94	- -	1,331,625	62,529	1,394,154
5 „ - -	3,282	6,371	- -	9,653	81,524	91,177
6 „ - -	5,782	7,103	- -	12,885	58,103	70,988
£.	33,274,691	732,940	267,417	34,275,048	3,604,090	37,879,138
Debt redeemed at 5 per cent. -	- - -	- -	239,309	239,309	- -	239,309
Amount of Debt on the 30th April 1844 -	33,274,691	732,940	28,108	34,035,739	3,604,090	37,639,829
Debt contracted at 4 per cent. -	813,375	8,175	- -	821,550	31,280	852,830
5 „ - -	- - -	3,871	- -	3,871	86,164	90,035
6 „ - -	6,915	- -	- -	6,915	96,533	103,448
£.	34,094,981	744,986	28,108	34,868,075	3,818,067	38,686,142
Debt redeemed at 5 per cent. -	5,281	- -	28,108	33,389	- -	33,389
6 „ - -	- - -	24,042	- -	24,042	- -	24,042
10 „ - -	757	- -	- -	757	- -	757
£.	6,038	24,042	28,108	58,188	- -	58,188
Amount of Debt on the 30th April 1845 -	34,088,943	720,944	- -	34,809,887	3,818,067	38,627,954
Debt contracted at 4 per cent. -	214,716	1,285	- -	216,001	3,914	219,915
5 „ - -	- - -	8,736	- -	8,736	76,482	85,218
6 „ - -	5,369	13,667	- -	19,036	40,611	59,647
Amount of Debt on the 30th April 1846 -	34,309,028	744,632	- -	35,053,660	3,939,074	38,992,734
Debt contracted at 4 per cent. -	53,860	450	- -	54,310	20,174	74,484
5 „ - -	2,633,832	32,842	- -	2,666,674	- -	2,666,674
6 „ - -	6,568	9,531	- -	16,099	57,398	73,497
£.	37,003,288	787,455	- -	37,790,743	4,016,646	41,807,389
Debt redeemed at 5 per cent. -	- - -	- -	- -	- - -	9,302	9,302
Amount of Debt on the 30th April 1847 -	37,003,288	787,455	- -	37,790,743	4,007,344	41,798,087
Debt contracted at 4 per cent. -	- - -	- -	- -	- - -	32,507	32,507
5 „ - -	1,444,519	37,526	- -	1,482,045	- -	1,482,045
6 „ - -	5,565	17,055	- -	22,620	84,912	107,532
£.	38,453,372	842,036	- -	39,295,408	4,124,763	43,420,171
Debt redeemed at 4 per cent. -	431	5,034	- -	5,465	- -	5,465
5 „ - -	- - -	- -	- -	- - -	329,443	329,443
£.	431	5,034	- -	5,465	329,443	334,908
Amount of Debt on the 30th April 1848 - Carried forward - - £.	38,452,941	837,002	- -	39,289,943	3,795,320	43,085,263

No. 2.—STATEMENT showing the Progress of the Indian Debt and of the Home Bond Debt, since 1 May 1834—*continued.*

	INDIAN DEBT.					
	Registered Debt.	Treasury Notes.	Temporary Loans, North-Western Provinces.	TOTAL, exclusive of Deposits.	Deposits, including the Carnatic and Tanjore Funds.	TOTAL Indian Debt.
	£.	£.	£.	£.	£.	£.
Amount of Debt on the 30th April 1848 Brought forward - - -	38,452,941	837,002	- -	39,289,943	3,795,320	43,085,263
Debt contracted at 4 per cent. -	1,500	4,425	- -	5,925	48,730	54,655
5 „ - -	595,555	- -	332,660	928,215	71,272	999,487
6 „ - -	7,847	- -	- -	7,847	92,684	100,531
£.	39,057,843	841,427	332,660	40,231,930	4,008,006	44,239,936
Debt redeemed at 5 per cent. -	- - -	6,704	- -	6,704	- -	6,704
6 „ - -	- - -	29,152	- -	29,152	- -	29,152
£.	- - -	35,856	- -	35,856	- -	35,856
Amount of Debt on the 30th April 1849 -	39,057,843	805,571	332,660	40,196,074	4,008,006	44,204,080
Debt contracted at 4 per cent. -	36,265	9,966	- -	46,231	37,325	83,556
5 „ - -	2,486,278	- -	40,781	2,527,059	52,654	2,579,713
6 „ - -	977	- -	- -	977	50,287	51,264
£.	41,581,363	815,537	373,441	42,770,341	4,148,272	46,918,613
Debt redeemed at 5 per cent. -	- - -	4,802	- -	4,802	- -	4,802
6 „ - -	- - -	5,747	- -	5,747	- -	5,747
£.	- - -	10,549	- -	10,549	- -	10,549
Amount of Debt on the 30th April 1850 £.	41,581,363	804,988	373,441	42,759,792	4,148,272	46,908,064

No. 2.—STATEMENT showing the Progress of the Indian Debt and of the Home Bond Debt, since 1 May 1834—*continued.*

AMOUNT owing on the 30th of April 1850 (the latest Date to which the Accounts have been received from India), with the Rates of Interest payable thereon.

			Amounts of Loans, &c., and Rates of Interest on 30 April 1850.					
			Four per Cent.	Five per Cent.	Six per Cent.	Eight per Cent.	Ten per Cent.	TOTAL.
Loans:			£.	£.	£.	£.	£.	£.
Five per Cent. Loan of 1825–26			—	7,557,982	—	—	—	—
Five per Cent. Loan of 1829–30			—	1,700,860	—	—	—	—
		Co.'s Rs.						
Five per Cent. Transfer Loan of 31st December 1834	Promissory Notes	15,70,062						
Book Debts of 31st December 1834, 10th August 1835, and 15th January 1836	Stock	3,28,47,022						
	Co.'s Rs.	3,44,17,084	—	3,226,602	—	—	—	—
	£.	3,226,602						
Five per Cent. Loan of 1841–42			—	12,094,884	—	—	—	—
Four per Cent. Loan of 1824–25			109,280	—	—	—	—	—
Four per Cent. Loan of 1828–29			46,500	—	—	—	—	—
Four per Cent. Loan of 1832–33			6,618,472	—	—	—	—	—
Four per Cent. Loan of 1835–36			5,019,726	—	—	—	—	—
Four per Cent. Loan of 1842–43			2,441,128	—	—	—	—	—
TOTAL Loans from the Public		£.	14,235,106	24,580,328	—	—	—	38,815,434
Loans from his Majesty the King of Oude:		*Co.'s Rs.*						
At Five per Cent.		20,00,000						
Five per Cent.		1,62,40,000						
Six per Cent.		36,23,635						
	Co.'s Rs.	2,18,63,635	187,500	1,522,500	339,716	—	—	2,049,716
	£.	2,049,716						
Loan from the Rajah Kalleesunker Ghosaul			—	4,500	—	—	—	4,500
The Bhow Begum's Stipend Fund			—	—	688,889	—	—	688,889
Ten per Cent. Loan, transferred from Fort Marlborough			—	—	—	—	841	841
Perpetual Loans at Madras			—	—	7,547	14,437	—	21,984
Temporary Loans, North-Western Provinces			—	373,441	—	—	—	373,441
TOTAL General Registered Debt		£.	14,422,606	26,480,769	1,036,152	14,437	841	41,954,805
Treasury Notes, principally the Notes issued to Service Funds			26,578	769,448	8,962	—	—	804,988
Fund for the Redemption of the Bonds issued to the Creditors of the late Rajah of Tanjore			237,253	—	—	—	—	237,253
Deposits on account Service Funds, Savings Banks, &c.			195,268	852,886	2,862,864	—	—	3,911,018
TOTAL		£.	14,881,705	28,103,103	3,907,978	14,437	841	46,908,064

AMOUNT subscribed to the Four per Cent. Loan, now open:

The Amount of Subscriptions to the Four per Cent. Loan, now open (the Four per Cent. Loan of 1842–43), in the period from the 7th of April 1851, the Date of the Advertisement of the Government of India for closing the Five per Cent. Loan, to the 21st of February 1852, the latest date to which advice has been received, was—*Co.'s Rs.* 331,600, or £. 31,087.

No. 2—STATEMENT showing the Progress of the Indian Debt and of the Home Bond Debt, since 1 May 1834—*continued.*

HOME BOND DEBT.

YEARS.	Amount of the Home Bond Debt at the Commencement of each Year.	Reduction of Bond Debt.	Increase of Bond Debt.	Amount outstanding at the Close of each Year.	RATES OF INTEREST PER CENT. PER ANNUM.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1834-35	3,523,237 10 –	– – –	– – –	3,523,237 10 –	From 30 April 1834 to 30 April 1835	2 10 –
1835-36	3,523,237 10 –	– – –	– – –	3,523,237 10 –	From 30 April 1835 to 30 April 1836	2 10 –
1836-37	3,523,237 10 –	312 10 –	– – –	3,522,925 – –	From 30 April to 20 September 1836	2 10 –
					From 20 September to 21 November 1836	3 10 –
					From 21 November 1836 to 30 April 1837	4 – –
1837-38	3,522,925 – –	100 – –	– – –	3,522,825 – –	From 30 April 1837 to 30 April 1838	4 – –
1838-39	3,522,825 – –	1,788,525 – –*	– – –	1,734,300 – –	From 30 April to 30 June 1838	4 – –
					From 30 June 1838 to 30 April 1839	3 – –
1839-40	1,734,300 – –	– – –	– – –	1,734,300 – –	From 30 April 1839 to 30 April 1840	3 – –
1840-41	1,734,300 – –	– – –	– – –	1,734,300 – –	From 30 April 1840 to 31 March 1841, on £.1,734,300	3 – –
					From 31 March to 30 April 1841, on £.1,565,400	3 10 –
					Ditto - - - - ditto - - on 168,900 (Amount of Bonds which the Holders had notified for discharge.)	3 – –
					£.1,734,300	
1841-42	1,734,300 – –	168,900 – – Bonds discharged under notification from Holders.	168,900 – – Bonds issued to replace those notified for discharge.	1,734,300 – –	From 30 April 1841 to the respective periods of payment in 1841-42 of the Bonds notified for discharge by Holders, on £.168,900	3 – –
					From 30 April 1841 to 30 April 1842, on £.1,565,400	3 10 –
					On Bonds issued to replace those discharged under notification from Holders, from the respective dates of issue in 1841-42 to the 30th April 1842 168,900	3 10 –
					£.1,734,300	
1842-43	1,734,300 – –	100,000 – – Bonds discharged under notification from Holders.	100,000 – – Bonds issued to replace those notified for discharge.	1,734,300 – –	From 30 April 1842 to 30 April 1843	3 10 –
1843-44	1,734,300 – –	– – –	– – –	1,734,300 – –	From 30 April 1843 to 30 April 1844	3 10 –
1844-45	1,734,300 – –	– – –	565,300 – –	2,299,600 – –	From 30 April to 31 October 1844	3 10 –
					From 31 October 1844 to 30 April 1845	3 – –
1845-46	2,299,600 – –	– – –	– – –	2,299,600 – –	From 30 April 1845 to 30 April 1846	3 – –
1846-47	2,299,600 – –	– – –	– – –	2,299,600 – –	From 30 April 1846 to 31 March 1847	3 – –
					From 31 March to 30 April 1847	3 10 –
1847-48	2,299,600 – –	– – –	500,000 – –	2,799,600 – –	From 30 April to 12 May 1847	3 10 –
					From 12 May 1847 to 30 April 1848	4 10 –
1848-49	2,799,600 – –	100 – – Bonds discharged under notification from Holders.	1,100,000 – –	3,899,500 – –	From 30 April 1848 to 30 April 1849	4 10 –
1849-50	3,899,500 – –	– – –	– – –	3,899,500 – –†	From 30 April 1849 to 30 April 1850	4 10 –‡

* Amount of Bonds upon which Interest ceased on the 30th June 1838, in accordance with the advertisement of the Court of Directors for a reduction of the Bond Debt, dated 15th November 1837.
† The amount of the Bond Debt now outstanding.
‡ On the 3d June 1850, the rate of Interest on the Bond Debt was reduced to 3 *l.* 10 *s.* per cent., and on the 7th June 1851 to 3 *l.* per cent. per annum, which is the present rate.

No. 2.—STATEMENT showing the Progress the Indian Debt and of the Home Bond Debt, since 1 May 1834—*continued.*

	INDIAN DEBT.					HOME BOND DEBT.	TOTAL.
	Registered Debt.	Treasury Notes.	Temporary Loans, North-Western Provinces.	Deposits, including the Carnatic and Tanjore Funds.	TOTAL Indian Debts		
Total Amounts of Debt at the end of each Year brought forward :	£.	£.	£.	£.	£.	£.	£.
Amount of Debt on the 30th April 1834	30,195,831	599,830	- - -	4,667,822	35,463,483	3,523,237	38,986,720
Ditto - - - ditto - - 1835	31,326,150	518,060	- - -	2,140,444	33,984,654	3,523,237	37,507,891
Ditto - - - ditto - - 1836	26,947,434	531,581	- - -	2,353,284	29,832,299	3,523,237	33,355,536
Ditto - - - ditto - - 1837	27,280,286	569,232	- - -	2,556,728	30,406,246	3,522,925	33,929,171
Ditto - - - ditto - - 1838	26,525,448	986,778	- - -	2,737,667	30,249,893	3,522,825	33,772,718
Ditto - - - ditto - - 1839	26,406,376	692,224	358,801	2,773,761	30,231,162	1,734,300	31,965,462
Ditto - - - ditto - - 1840	26,559,854	941,874	288,059	2,913,991	30,703,778	1,734,300	32,438,078
Ditto - - - ditto - - 1841	27,562,944	1,091,909	295,231	3,101,004	32,051,088	1,734,300	33,785,388
Ditto - - - ditto - - 1842	29,765,073	1,017,078	287,946	3,308,191	34,378,288	1,734,300	36,112,588
Ditto - - - ditto - - 1843	31,934,096	719,372	267,417	3,401,934	36,322,819	1,734,300	38,057,119
Ditto - - - ditto - - 1844	33,274,691	732,940	28,108	3,604,090	37,639,829	1,734,300	39,374,129
Ditto - - - ditto - - 1845	34,088,943	720,944	- - -	3,818,067	38,627,954	2,299,600	40,927,554
Ditto - - - ditto - - 1846	34,309,028	744,632	- - -	3,939,074	38,992,734	2,299,600	41,292,334
Ditto - - - ditto - - 1847	37,003,288	787,455	- - -	4,007,344	41,798,087	2,299,600	44,097,687
Ditto - - - ditto - - 1848	38,452,941	837,002	- - -	3,795,320	43,085,263	2,799,600	45,884,863
Ditto - - - ditto - - 1849	39,057,843	805,571	332,660	4,008,006	44,204,080	3,899,500	48,103,580
Ditto - - - ditto - - 1850	41,581,364	804,988	373,441	4,148,271	46,908,064	3,899,500	50,807,564

Note.—The Amount of India Debt discharged from the produce of the Commercial Assets of the East India Company in England was £.8,122,530 ; viz.,

General Registered Debt	£.5,445,477
Principal of Carnatic Debts	2,677,053
	£.8,122,530

And a further portion of the Funds arising from the same source, amounting to £.1,788,525, was appropriated to the discharge of a portion of the Home Bond Debt.

East India House,
28 April 1852.

James C. Melvill,
Secretary.

No. 3.—STATEMENT showing the present State of the FUND established under the Act 3 & 4 Will. 4, c. 85, s. 14, as a Security for the CAPITAL STOCK of the *East India* Company.

	£.	s.	d.
1834: 25 April.—Amount paid by the East India Company into the Bank of England to the Account of the Commissioners for the Reduction of the National Debt - - - -	2,000,000	–	–
1836; 12 Aug.—Ditto - - being for two days' Interest, at the rate of 3 *l.* 10 *s.* per cent. per annum; viz. from the 23d to the 25th of April 1834, for protracted payment of 118,507 *l.* 5 *s.* 11 *d.* part of the above-mentioned sum of 2,000,000 *l.* - - - - - - - - -	22	14	6
TOTAL Amount paid into the Bank of England by the East India Company to the credit of the Commissioners for the Reduction of the National Debt	2,000,022	14	6

Amount of Dividends received by the Commissioners for the Reduction of the National Debt, upon Stock standing in their Name on account of the Security Fund of the East India Company:

	£.	s.	d.
In 1834-35 - - - - - - - -	67,428	14	–
1835-36 - - - - - - - -	69,677	10	7
1836-37 - - - - - - - -	72,022	12	–
1837-38 - - - - - - - -	74,453	10	5
1838-39 - - - - - - - -	76,883	4	4
1839-40 - - - - - - - -	79,430	17	7
1840-41 - - - - - - - -	82,134	6	1
1841-42 - - - - - - - -	84,968	13	1
1842-43 - - - - - - - -	87,800	5	10
1843-44 - - - - - - - -	90,566	3	3
1844-45 - - - - - - - -	93,433	3	10
1845-46 - - - - - - - -	96,313	12	–
1846-47 - - - - - - - -	99,369	3	8
1847-48 - - - - - - - -	102,866	16	2
1848-49 - - - - - - - -	106,674	1	8
1849-50 - - - - - - - -	110,290	16	6
1850-51 - - - - - - - -	113,820	19	3
1851-52 - - - - - - - -	117,241	13	–
	1,625,376	3	3
TOTAL Amount to the 30th April 1852, placed to the Account of the Commissioners for the Reduction of the National Debt - - - - £.	3,625,398	17	9

AMOUNT of Stock in the PUBLIC FUNDS, purchased by the Commissioners for the Reduction of the National Debt, on account of the SECURITY FUND of the *East India* Company.

Amount of the Security Fund on the 1st May	AMOUNT OF STOCK. Consolidated 3 per Cents. £.	s.	d.	Reduced 3 per Cents. £.	s.	d.	Cost of the Stock Purchased. £.	s.	d.
1834 - - - -	6,841	17	7	2,102,376	5	11	1,890,598	19	1
1835 - - - -	6,841	17	7	2,296,500	10	4	2,067,428	14	–
1836 - - - -	6,841	17	7	2,373,332	4	11	2,137,106	4	7
1837 - - - -	6,841	17	7	2,454,720	19	1	2,209,151	11	1
1838 - - - -	6,841	17	7	2,535,362	5	–	2,283,605	1	6
1839 - - - -	38,704	16	9	2,586,393	14	1	2,360,488	5	10
1840 - - - -	38,704	16	9	2,674,751	14	4	2,439,919	3	5
1841 - - - -	73,704	16	9	2,733,010	7	3	2,522,053	9	6
1842 - - - -	120,304	16	9	2,781,881	17	8	2,607,022	2	7
1843 - - - -	132,211	18	3	2,862,900	16	9	2,694,822	8	5
1844 - - - -	163,267	4	10	2,925,310	2	–	2,785,388	11	8
1845 - - - -	188,267	4	10	2,994,631	2	9	2,878,821	15	6
1846 - - - -	188,267	4	10	3,094,889	10	6	2,975,135	7	6
1847 - - - -	198,267	4	10	3,195,809	12	1	3,074,504	11	2
1848 - - - -	198,267	4	10	3,322,839	5	9	3,177,371	7	4
1849 - - - -	256,537	5	6	3,385,717	17	9	3,284,045	9	–
1850 - - - -	256,537	5	6	3,504,303	7	6	3,394,336	5	6
1851 - - - -	314,634	19	8	3,563,394	7	3	3,508,157	4	9
1852 - - - -	384,253	18	4	3,613,394	7	3	3,625,398	17	9

East India House,
30 April 1852.

James C. Melvill, Secretary.

No. 4.—STATEMENT of the Mode in which the HOME TREASURY has been supplied, with the that Supply was obtained, from

	SILK CONSIGNED FROM INDIA. (Produce of Consignments made subsequently to 30th April 1834.)				CONSIGNMENTS OF SPECIE. (Rupees.)				Bills of Exchange drawn in Re- in India and China Goods (Bills remitted, dated in to the 30th April	
									INDIA.	
	Sale Amount.	Freight and Charges.	Net Sale Produce.	Out-turn per Company's Rupee.	Sale Produce.	Freight, Insurance and Charges in England.	Net Amount realized.	Out-turn per Company's Rupee.	Amount of Bills Remitted.	Average Rate of Exchange per Company's Rupee.
	£.	£.	£.	s. d.	£.	£.	£.	s. d.	£.	s. d.
1834-35	523,326	9,689	513,637	2 10·077	- -	- -	- -	- - -	222,369	2 0·375
1835-36	291,374	6,858	284,516	2 6·295	- -	- -	- -	- - -	1,099,017	2 0·195
1836-37	57,731	1,439	56,292	2 1·791	- -	- -	- -	- - -	1,052,573*	2 0·863
1837-38	125,196	3,158	122,038	2 0·248	- -	- -	- -	- - -	990,655	2 0·516
1838-39	68,365	1,970	66,395	2 2·569	- -	- -	- -	- - -	624,716	2 1·888
1839-40	- -	- -	- -	- - -	- -	- -	- -	- - -	1,193,104	2 1·221
1840-41	- -	- -	- -	- - -	- -	- -	- -	- - -	708,200	2 0·468
1841-42	- -	- -	- -	- - -	- -	- -	- -	- - -	893,261	2 0·704
1842-43	- -	- -	- -	- - -	- -	- -	- -	- - -	509,473*	2 0·173
1843-44	- -	- -	- -	- - -	- -	- -	- -	- - -	268,410*	2 0
1844-45	- -	- -	- -	- - -	- -	- -	- -	- - -	278,838	1 10
1845-46	- -	- -	- -	- - -	- -	- -	- -	- - -	890,799	1 10·219
1846-47	- -	- -	- -	- - -	- -	- -	- -	- - -	980,548	2 0
1847-48	- -	- -	- -	- - -	463,698	7,819	455,879	1 9·875	624,633	1 11·369
1848-49	- -	- -	- -	- - -	793,559	14,758	778,801	1 9·977	636,597	1 10
1849-50	- -	- -	- -	- - -	- -	- -	- -	- - -	1,663,429	1 10·347
1850-51	- -	- -	- -	- - -	- -	- -	- -	- - -	- - -	- - -

* These Amounts include certain bills not secured by consignments under hypothecation to the Company, but which were drawn in the Company's favour by merchants at Madras, on condition that the amount should be paid to those parties at that Presidency at the rate of 2 s. the rupee, with interest at four per cent. per annum from the date of the bills to the date of the payment of the equivalent to them, after receipt of advice of the realization of the amount of the bills in London; viz.—

In 1836-37, Bills at 30 days' sight	£. 20,000
1842-43 - ditto 10 months' date	20,000
1843-44 - ditto - ditto	10,000
	£. 50,000

The Out-turns per rupee exhibited in this statement do not include any computation of interest.

The Bills remitted from India and China in repayment of the advances made on the hypothecation of goods were drawn at six months'

On the 19th March 1850, the Government of India notified, by public advertisement, that for the present no further advances

East India House,
28 April 1852.

Amount obtained for the Supply of the HOME TREASURY, in each Year, and the Rate of Exchange at which 1834–35 to the latest Period.

payment of Advances made on the Hypothecation of the Period from 1st May in each Year.)		BILLS ON INDIA. (Drawn at 60 Days' sight.)		REMITTANCES THROUGH HER MAJESTY'S GOVERNMENT.				TOTAL Amount of Remittances and Supplies from India in each Year.	
CHINA.		Amount received into the Home Treasury in each Year.	Average Rate of Exchange per Company's Rupee.	Bills drawn at various Dates and Sights in Repayment of Advances and Supplies from the Government of India to Her Majesty's Service (Amount of Bills remitted, dated in the Period from 1st May to 30th April in each Year).	Repayments by Her Majesty's Government on account of the Expenses incurred in the Expedition to China, (taken into account as part of the Remittances from India).	Miscellaneous Receipts from Her Majesty's Government, in Repayment of Advances and Supplies to Her Majesty's Service.	Rate, per Rupee, at which Advances and Supplies in India, on account of Her Majesty's Service, are to be adjusted in each Year.		
Amount of Bills Remitted.	Out-turn per Company's Rupee, deducting Agency, Charges and Commission.								
£.	s. d.	£.	s. d.	£.	£.	£.	s. d.	£.	
511,486	2 0·203	732,803	1 10·782	10,145	- - -	- -	1 11½ per Sicca rupee, equivalent to 1 10 per Co.'s rupee	1,990,440	1834–35
957,738	2 0·662	2,045,253	1 10·593	46,366	- - -	- -	2 1 per Sicca rupee, equivalent to 1 11½ per Co.'s rupee	4,432,890	1835–36
968,236	2 0·849	2,042,232	1 10·987	37,592	- - -	- -	2 0 per Sicca rupee, equivalent to 1 10½ per Co.'s rupee	4,156,925	1836–3
297,852	2 0·067	1,706,185	1 11·070	59,535	- - -	- -	s. d. 1 11 „	3,176,265	1837–38
394,396	2 1·272	2,346,591	1 11·658	24,438	- - -	- -	1 11 „	3,456,536	1838–39
- -	- - -	1,439,525	1 11·449	30,000	- - -	- -	2 0½ „	2,662,629	1839–40
- -	- - -	1,174,450	1 11·507	22,042	150,000	- -	2 0½ „	2,054,692	1840–41
- -	- - -	2,589,283	1 10·541	11,185	423,442	- -	2 0 „	3,917,171	1841–42
- -	- - -	1,197,438	1 11·554	78,467	800,000	- -	2 0 „	2,585,378	1842–43
- -	- - -	2,801,731	1 11·012	114,935	804,964	- -	2 0 „	3,990,040	1843–44
- -	- - -	2,516,951	1 9·632	44,855	- - -	- -	1 11½ „	2,840,644	1844–45
- -	- - -	2,065,709	1 9·689	38,152	- - -	- -	1 10½ „	3,994,660	1845–46
- -	- - -	3,097,041	1 10·677	37,724	- - -	23,250	1 10½ „	4,138,563	1846–47
- -	- - -	1,541,804	1 9·976	23,009	- - -	142,158	1 11 „	2,787,483	1847–48
- -	- - -	1,889,195	1 9·094	38,775	- - -	49,452	1 11 „	3,392,820	1848–49
- -	- - -	2,935,118	1 10·495	4,005	- - -	45,970	1 10 „	4,648,522	1849–50
- -	- - -	3,236,458	2 0·286	35,547	- - -	112,486	1 10 „	3,384,491	1850–51

The remittances from India having fallen short of the required amounts in the years 1844–45 to 1848–49, the deficiency was met by an increase of the Home Bond Debt (Financial Despatch to the Government of India, dated 18 December 1849, No. 33). The amount realized in the Home Treasury from this source was as follows:—

In 1844–45 - - -	Bonds issued, £. 565,300	- - -	produced, £. 584,174 11 –
1847–48 - - -	ditto - - 500,000	- - -	ditto - 502,455 – –
1848–49 - - -	ditto - - 1,100,000	- - -	ditto - 1,114,190 – –
	£. 2,165,300		£. 2,200,819 11 –

sight, except in the period between the 31st March 1842 and the 1st November 1848, when they were drawn at ten months' date.
would be made in India on the security of goods hypothecated to the East India Company.

James C. Melvill,
Secretary.

Appendix, No. 1.

No. 5.—AN ACCOUNT of the ARREARS of LAND REVENUE left outstanding in each Year, distinguishing the Presidencies, so far as the same can be given, from 1833–34 to the latest Period.

Years ending 30 April	Bengal.	North-Western Provinces.	Madras.	Bombay.	Whole of India.
	£.	£.	£.	£.	£.
1834 - - -	1,258,647	1,855,852	724,573	490,495	4,329,567
1835 - - -	1,399,114	1,868,642	803,687	567,464	4,638,907
1836 - - -	1,479,296	1,754,916	841,322	522,157	4,597,691
1837 - - -	1,398,771	1,591,847	964,166	498,437	4,453,221
1838 - - -	1,303,180	1,943,801	957,302	444,721	4,649,004
1839 - - -	1,220,307	1,933,334	1,019,681	384,378	4,557,700
1840 - - -	1,010,728	1,879,806	1,163,963	406,734	4,461,231
1841 - - -	878,548	1,729,309	1,288,127	319,091	4,215,075
1842 - - -	540,168	1,523,035	1,365,793	286,714	3,715,710
1843 - - -	447,154	1,600,576	1,527,292	258,482	3,833,504
1844 - - -	399,746	1,372,960	1,622,140	263,890	3,658,736
1845 - - -	392,657	1,302,101	1,622,207	245,331	3,562,296
1846 - - -	367,056	889,842	1,461,773	218,111	2,936,782
1847 - - -	341,307	669,969	1,385,093	225,230	2,621,599
1848 - - -	358,496	497,785	1,234,810	244,890	2,335,981
1849 - - -	364,907	529,022	1,212,926	217,306	2,324,163
1850 - - -	365,763	- * -	585,465	187,556	—

* Books for the North-Western Provinces for this year not yet received.

The reduction since 1st May 1834, in the amount outstanding, arises from the revenues being more closely collected than formerly; and from balances of long standing, and deemed irrecoverable, having been from time to time written off under the authority of the respective Governments.

East India House,
3 May 1852.

James C. Melvill,
Secretary.

Appendix, No. 2.

STATEMENT exhibiting the Amount of CASH BALANCES in the INDIAN TREASURIES on the 30th of April in each Year from 1834 to 1851, and as estimated for 1852.

	BENGAL.		NORTH-WESTERN PROVINCES.		MADRAS.		BOMBAY.		TOTAL.	
	Sicca Rupees.	£.	*Sicca Rupees.*	£.	*Madras Rupees.*	£.	*Bombay Rupees.*	£.	*Rupees.*	£.
30 April 1834 - -	5,04,55,605	5,045,561	(Forms part of the Cash Balance at Bengal this year.)		1,79,01,652	1,680,906	1,26,68,864	1,189,564	7,91,60,315 Sicca rupees; equivalent to 8,44,37,669 Company's rupees -	7,916,031
„ 1835 - -	3,02,89,357	3,028,936	2,55,28,271	2,552,827	2,37,27,769	2,227,960	1,38,51,931	1,300,650	9,11,03,731 Sicca rupees; equivalent to 9,71,77,313 Company's rupees.	9,110,373
	Co.'s Rupees.		*Co.'s Rupees.*		*Co.'s Rupees.*		*Co.'s Rupees.*		*Co.'s Rupees.*	
„ 1836 - -	4,16,79,877	3,907,488	2,61,90,454	2,506,099	2,06,41,511	1,938,170	1,98,69,628	1,865,693	10,83,81,470	10,217,450
„ 1837 - -	4,07,96,478	3,824,670	1,96,26,969	1,840,028	1,98,21,385	1,858,255	2,48,64,004	2,331,000	10,51,08,836	9,853,953
„ 1838 - -	3,95,33,421	3,706,258	1,62,39,059	1,522,412	2,36,76,558	2,219,677	2,67,71,894	2,509,865	10,62,20,932	9,958,212
„ 1839 - -	2,69,55,685	2,527,095	2,47,67,412	2,321,945	2,49,18,621	2,336,121	1,83,95,421	1,724,571	9,50,37,139	8,909,732
„ 1840 - -	3,07,85,059	2,886,099	1,93,84,081	1,817,258	2,13,42,285	2,000,839	2,31,37,325	2,169,124	9,46,48,750	8,873,320
„ 1841 - -	3,27,42,108	3,069,573	1,58,28,347	1,483,908	2,17,95,408	2,043,319	1,89,52,131	1,776,762	8,93,17,994	8,373,562
„ 1842 - -	3,28,97,017	3,084,095	1,64,93,940	1,546,307	2,12,64,649	1,993,560	1,29,03,961	1,209,747	8,35,59,567	7,833,709
„ 1843 - -	3,83,29,102	3,593,353	1,69,52,738	1,589,319	2,31,77,057	2,172,849	1,98,54,853	1,861,393	9,83,13,750	9,216,914
„ 1844 - -	3,35,01,273	3,140,744	1,81,10,965	1,697,903	2,44,04,486	2,287,921	3,41,96,855	3,205,955	11,02,13,579	10,332,523
„ 1845 - -	3,79,23,338	3,555,313	2,59,70,807	2,434,763	2,24,48,237	2,104,522	2,70,37,411	2,534,758	11,33,79,793	10,629,356
„ 1846 - -	3,09,22,544	2,898,988	2,05,01,118	1,921,980	2,26,98,944	2,128,026	2,14,17,965	2,007,934	9,55,40,571	8,956,928
„ 1847 - -	3,88,80,870	3,645,082	2,53,10,646	2,372,873	2,74,62,068	2,574,569	1,93,65,121	1,815,480	11,10,18,705	10,408,004
„ 1848 - -	3,57,72,769	3,353,697	1,99,35,999	1,869,001	2,50,05,978	2,344,310	1,96,61,514	1,843,267	10,03,76,260	9,410,275
„ 1849 - -	4,47,22,525	4,192,737	1,83,19,257	1,717,430	2,52,23,960	2,364,747	2,21,58,817	2,077,389	11,04,24,559	10,352,303
„ 1850 - -	3,87,06,374	3,628,723	3,89,54,508	3,651,985	2,67,85,071	2,511,100	1,98,86,385	1,864,349	12,43,32,338	11,656,157
„ 1851 - -	3,31,47,463	3,107,575	3,41,75,741	3,203,976	2,94,78,326	2,763,593	2,94,69,450	2,762,761	12,62,70,980	11,837,905
„ 1852 (estimated)	3,53,08,196	3,310,144	2,81,03,343	2,634,688	3,24,21,383	3,039,505	3,56,58,252	3,342,961	13,14,91,174	12,327,298

East India House, 4 May 1852.

James C. Melvill, Secretary.

PRICES in the Calcutta Market of GOVERNMENT 4 per CENT. STOCK, on the Last Day of every Month, from 30th April 1834 to the 31st December 1851; with a Memorandum, showing the Periods during which the 5 per Cent. Loan was open.

PRICES in the Calcutta Market of Government 4 per Cent. Stock on the Last Day of every Month, from 30th April 1834 to 31st December 1851.

	4 per Cent. Loans of 1824–25, 1828–29, 1832–33. Sicca Rupees.		4 per Cent. Loans of 1835–36, 1842–43. Company's Rupees.	
	Buying.	Selling.	Buying.	Selling.
	Discount.		Discount.	
	Rs. as.	*Rs. as.*	*Rs. as.*	*Rs. as.*
1834:				
April	– 8	1 –	—	—
May	– 8	1 –	—	—
June	– 12	1 4	—	—
July	– 8	1 –	—	—
August	– 8	1 –	—	—
September	1 –	1 8	—	—
October	1 –	1 8	—	—
November	1 4	1 12	—	—
December	1 12	2 4	—	—
1835:				
January	2 12	3 4	—	—
February	2 12	3 4	—	—
March	3 –	2 8	—	—
April	2 4	2 12	—	—
May	2 8	3 –	—	—
June	1 12	2 4	—	—
July	1 12	2 4	—	—
August	2 –	2 8	—	—
September	2 8	2 12	—	—
October	2 4	2 8	—	—
November	2 7	2 10	2 10	2 12
December	2 7	2 8	2 10	2 12
1836:				
January	2 8	2 9	2 9	2 10
February	2 8	2 9	2 9	2 10
March	1 8	1 12	—	—
April	– 12	1 –	—	—
May	– 6	– 9	—	—
June	– 5	– 8	– 5	– 8
July	– 8	– 10	– 8	– 10
August	1 –	1 4	1 –	1 4
September	– 10	– 14	– 10	– 14
October	– 10	– 14	– 10	– 14
November	1 2	1 6	1 2	1 6
December	2 –	2 4	2 –	2 4
1837:				
January	2 –	2 4	2 –	2 4
February	2 –	2 4	2 –	2 4
March	2 4	2 8	2 4	2 8
April	2 7	2 12	2 7	2 12
May	2 4	2 9	2 4	2 9
June	1 9	1 14	1 9	1 14
July	1 5	1 10	1 5	1 10
August	– 10	– 14	– 10	– 14
September	1 5	1 10	1 5	1 10
October	– 14	1 3	– 14	1 3
November	– 14	1 3	– 14	1 3
December	1 6	1 12	1 6	1 12
1838:				
January	1 12	2 2	1 12	2 2
February	2 8	2 12	2 8	2 12
March	2 –	2 5	2 –	2 5
April	2 2	2 6	2 2	2 6
May	2 4	2 8	2 4	2 8
June	2 8	2 14	2 8	2 14
July	3 –	3 4	3 –	3 4
August	2 12	3 2	2 12	3 2

	4 per Cent. Loans of 1824–25, 1828–29, 1832–33. Sicca Rupees.		4 per Cent. Loans of 1835–36, 1842–43. Company's Rupees.	
	Buying.	Selling.	Buying.	Selling.
	Discount.		Discount.	
	Rs. as.	*Rs. as.*	*Rs. as.*	*Rs. as.*
1838—*continued.*				
September	5 8	6 –	5 8	6 –
October	6 –	7 –	6 –	7 –
November	5 8	6 8	5 8	6 8
December	4 –	4 8	4 –	4 8
1839:				
January	5 8	6 –	5 8	6 –
February	5 8	6 –	5 8	6 –
March	4 4	4 12	4 4	4 12
April	4 4	4 12	4 4	4 12
May	5 –	5 8	5 –	5 8
June	5 12	6 4	5 12	6 4
July	6 4	6 8	6 4	6 8
August	6 4	6 8	6 4	6 8
September	4 –	4 8	4 –	4 8
October	3 12	4 4	3 12	4 4
November	4 2	4 6	4 2	4 6
December	4 6	4 10	4 6	4 10
1840:				
January	5 4	5 8	5 4	5 8
February	4 7	4 10	4 7	4 10
March	4 –	4 4	4 –	4 4
April	4 2	4 6	4 2	4 6
May	4 –	4 4	4 –	4 4
June	3 4	3 12	3 4	3 12
July	2 2	2 6	2 2	2 6
August	2 8	3 –	2 8	3 –
September	2 12	3 –	2 12	3 –
October	3 –	3 4	3 –	3 4
November	3 –	3 5	3 –	3 5
December	3 1	3 8	3 1	3 8
1841:				
January	3 1	3 5	3 1	3 5
February	3 6	3 8	3 6	3 8
March	3 4	3 8	3 4	3 8
April	—	12 –	—	12 –
May	9 8	10 –	9 8	10 –
June	9 –	9 8	9 –	9 8
July	10 8	11 –	10 8	11 –
August	9 –	9 8	9 –	9 8
September	9 –	9 8	9 –	9 8
October	8 8	8 12	8 8	8 12
November	9 8	10 –	9 8	10 –
December	12 8	13 8	12 8	13 8
1842:				
January	16 –	16 8	16 –	16 8
February	16 –	16 8	16 –	16 8
March	13 –	13 8	11 8	12 –
April	11 8	12 –	10 –	10 8
May	13 –	13 8	11 –	11 8
June	13 14	11 12	13 14	11 12
July	14 –	14 8	12 –	12 8
August	14 –	14 8	12 –	12 8
September	14 –	14 8	12 –	12 8
October	9 –	9 8	8 –	8 8
November	10 –	10 8	9 –	9 8
December	10 8	11 –	9 8	10 –

	4 per Cent. Loans of 1824-25, 1828-29, 1832-33. Sicca Rupees.		4 per Cent. Loans of 1835-36, 1842-43. Company's Rupees.	
	Buying.	Selling.	Buying.	Selling.
	Discount.		Discount.	
	Rs. as.	*Rs. as.*	*Rs. as.*	*Rs. as.*
1843:				
January	5 8	6 –	4 8	5 –
February	6 8	7 –	5 8	6 –
March	9 –	10 –	8 –	9 –
April	9 –	10 –	8 –	9 –
May	7 –	8 –	6 –	7 –
June	6 4	6 12	5 4	5 12
July	6 4	6 12	5 –	5 8
August	4 –	4 12	3 10	4 2
September	3 12	4 –	2 14	3 6
October	3 14	4 2	2 12	3 –
November	3 8	4 –	2 12	3 4
December	3 –	3 6	2 10	3 4
1844:				
January	3 –	3 6	2 10	3 4
February	1 10	2 –	1 10	2 –
March	– 15	1 4	– 15	1 3
April	– 14	1 3	– 13	1 1
May	1 10	1 14	1 6	1 10
June	2 –	2 8	1 12	2 –
July	1 8	1 12	1 2	1 6
August	1 2	1 6	– 14	1 2
September	– 9	– 13	– 8	– 12
October	– 14	1 2	– 10	– 14
November	– 14	1 –	– 10	– 12
December	– 4	– 8	– 3	– 5
1845:				
January	– 12	1 –	– 8	– 12
February	1 –	1 4	– 10	– 14
March	1 8	2 –	1 –	1 6
April	1 8	2 –	2 –	2 8
May	2 10	3 2	1 12	2 4
June	2 4	2 12	1 8	2 –
July	2 4	2 12	1 8	1 12
August	2 8	3 –	1 8	2 –
September	2 8	3 –	1 8	1 14
October	2 8	3 –	1 8	1 14
November	2 4	2 12	1 4	1 12
December	2 12	3 4	1 8	2 –
1846:				
January	4 8	5 4	4 –	4 12
February	6 –	7 –	5 –	6 –
March	6 –	7 –	3 12	4 4
April	5 8	6 8	4 2	4 10
May	7 –	8 –	4 4	5 –
June	10 8	11 8	7 –	8 –
July	6 12	7 4	4 8	5 –
August	7 4	7 12	4 12	5 8
September	8 –	8 8	5 8	6 –
October	13 8	14 8	11 8	12 8
November	10 –	10 8	8 –	8 8
December	10 –	10 8	8 8	9 8
1847:				
January	10 –	10 8	8 8	9 8
February	11 –	11 8	9 8	10 –
March	12 8	14 8	11 8	12 8
April	12 8	13 8	10 8	11 8
May	15 –	16 –	12 8	13 8
June	16 –	17 –	14 –	15 –

	4 per Cent. Loans of 1824-25, 1828-29, 1832-33. Sicca Rupees.		4 per Cent. Loans of 1835-36, 1842-43. Company's Rupees.	
	Buying.	Selling.	Buying.	Selling.
	Discount.		Discount.	
	Rs. as.	*Rs. as.*	*Rs. as.*	*Rs. as.*
1847—*continued.*				
July	15 –	16 –	13 –	14 –
August	12 –	13 –	10 –	11 –
September	11 –	12 –	9 –	10 –
October	12 –	13 –	11 –	11 8
November	13 –	14 –	11 8	12 8
December	13 –	14 –	12 –	13 –
1848:				
January	18 –	19 –	16 –	17 –
February	19 –	20 –	16 –	17 –
March	18 8	19 –	16 –	17 –
April	18 8	19 4	17 –	18 –
May	19 –	20 –	17 8	18 4
June	17 –	17 8	16 –	16 8
July	16 –	16 8	15 8	16 –
August	15 –	16 –	14 –	15 –
September	15 –	16 –	14 –	15 –
October	19 –	20 –	18 –	19 –
November	18 8	19 –	17 8	18 –
December	18 8	19 –	17 –	17 8
1849:				
January	17 –	18 –	16 4	16 12
February	17 –	18 –	16 8	17 –
March	17 –	18 –	16 8	17 –
April	15 –	15 8	14 –	14 8
May	15 –	15 8	14 –	14 8
June	14 8	15 –	14 –	14 8
July	15 8	16 –	14 8	15 –
August	15 8	16 –	14 8	15 –
September	15 4	15 8	14 –	14 4
October	15 4	15 8	14 4	14 8
November	15 12	16 4	15 –	15 4
December	16 4	16 8	15 –	15 4
1850:				
January	15 12	16 –	14 12	15 –
February	16 –	16 4	14 14	15 4
March	14 –	—	13 –	—
April	15 4	15 8	14 4	14 8
May	16 –	17 –	15 –	16 –
June	17 –	18 –	16 –	16 8
July	17 –	17 8	16 –	16 8
August	17 –	17 8	16 –	16 8
September	17 4	17 8	16 –	16 4
October	16 12	17 –	15 6	15 12
November	16 12	17 8	15 8	16 –
December	17 8	18 4	16 8	17 4
1851:				
January	19 –	20 –	18 –	19 –
February	18 8	19 –	17 8	18 8
March	17 12	18 4	16 –	16 8
April	10 8	11 –	9 8	10 –
May	11 –	12 –	9 8	10 8
June	10 8	11 –	9 –	9 8
July	11 –	11 12	9 8	10 8
August	13 –	13 8	11 –	11 8
September	13 –	13 8	11 –	11 8
October	13 –	13 8	11 –	11 8
November	12 8	13 –	11 –	11 8
December	13 8	14 –	11 8	12 –
Note.—The latest known quotation, viz., on 13 March 1852, was	11 8	11 12	9 4	9 8

MEMORANDUM showing the Periods during which the 5 per Cent. Loan was open.

5p er Cent. Loan of 1841-42 Open 31st March 1841.
" Ditto " Closed 4th January 1843.
" Loan of 1841-42 Re-opened 5th October 1846.
" Ditto " Again closed 7th April 1851.

East India House, 7 May 1852.

James C. Melvill, Secretary.

STATEMENT showing the Amount of the CASH BALANCE at Home, and Value of GOVERNMENT or other SECURITIES at the Disposal of the COURT OF DIRECTORS on the 30th of April in each Year since 1834.

	Amount of Cash Balance of the Home Treasury.	Amount of Cash Balance Temporarily Invested.	Amount, Deducting Temporary Investments.	Temporary Investments of Cash Balances.			Value of Stock and Annuities in the Public Funds standing in the Name of the East India Company.	Value of Carnatic Stock standing in the Name of the East India Company.	Bills of Exchange drawn in favour of the Company remaining in the Treasury unpaid.	Total Cash Balance and Value of Government Stocks and other Securities.
				In Temporary Loans of the Company's Disposable Cash made to the Bank of England; also, Advances on Loan to Joint Stock Banks and Individuals on Security of Government Stocks, Exchequer Bills and East India Bonds.	Exchequer Bills purchased. Value on the 30th of April in each Year, including Growing Interest computed to that Date.	East India Bonds purchased. Value on the 30th of April in each Year, including Growing Interest computed to that Date.				
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
30 April 1834	3,772,901	3,080,000	692,901	2,000,000	1,121,637	- - -	- - -	51,393	89,189	3,955,120
„ 1835	3,625,488	2,980,000	645,488	1,900,000	1,115,788	- - -	- - -	- - -	130,789	3,792,065
„ 1836	5,405,807	4,580,000	825,807	3,400,000	1,210,102	- - -	- - -	- - -	97,456	5,533,365
„ 1837	2,737,440	2,100,000	637,440	900,000	1,143,061	101,833	- - -	- - -	797,546	3,579,880
„ 1838	4,246,961	2,174,400	2,072,561	367,600	1,676,044	217,744	- - -	- - -	115,163	4,449,112
„ 1839	2,928,133	2,230,000	698,133	575,000	1,601,437	109,675	688,535	- - -	170,595	3,843,375
„ 1840	2,020,227	1,235,000	785,227	330,000	812,719	107,588	675,906	- - -	828,526	3,539,966
„ 1841	1,038,299	500,000	538,299	- - -	507,625	- - -	669,225	- - -	219,889	1,935,038
„ 1842	1,687,561	1,150,000	537,561	650,000	511,953	- - -	694,375	- - -	362,360	2,756,249
„ 1843	988,200	300,000	688,200	- - -	311,013	- - -	721,505	- - -	262,974	1,983,692
„ 1844	1,407,791	500,000	907,791	- - -	522,781	- - -	899,391	- - -	76,719	2,406,682
„ 1845	1,290,788	625,000	665,788	125,000	518,437	- - -	727,768	- - -	195,610.	2,232,603
„ 1846	1,348,494	850,000	498,494	350,000	510,469	- - -	482,547	- - -	265,631	2,107,141
„ 1847	1,069,499	500,000	569,499	- - -	502,468	- - -	295,033	- - -	675,965	2,042,965
„ 1848	727,756	- - -	727,756	- - -	- - -	- - -	- - -	- - -	347,799	1,075,555
„ 1849	1,344,431	340,000	1,004,431	140,000	205,744	- - -	276,000	- - -	346.740	1,972,915
„ 1850	2,106,977	1,260,000	846,977	760,000	521,909	- - -	772,250	- - -	704,051	3,605,187
„ 1851	2,756,460	2,131,000	625,460	1,631,000	517,941	- - -	978,651	- - -	- - -	3,753,052
„ 1852	2,365,848	1,585,000	780,848	585,000	1,044,183	- - -	1,007,611	- - -	- - -	3,417,942

East India House,
May 1852.

James C. Melvill,
Secretary.

AMOUNT Remitted on the **HYPOTHECATION** of **GOODS** in each Year since 1834, and the Rate and Conditions on which Money has been Advanced in *India*, on such Hypothecation.

Year of Advance.	Rates of Exchange.	Bengal.	Madras.	Bombay.	TOTAL INDIA.	China.	TOTAL India and China.
	s. d.	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*	£. *s. d.*
1834–35	2 2 per Sicca rupee	222,368 10 11	- - -	- - -	222,368 10 11	- - -	
	4 7 per Spanish dollar	- - -	- - -	- - -	- - -	511,485 17 2	733,854 8 1
	£.	222,368 10 11	- - -	- - -	222,368 10 11	511,485 17 2	
1835–36	2 1 per Sicca rupee	214,033 6 7	- - -	- - -	214,033 6 7	- - -	
	2 2 „ „	797,125 12 1	- - -	- - -	797,125 12 1	- - -	
	2 –½ per Madras and Bombay rupee.	- - -	21,226 17 8	66,630 15 3	87,857 12 11	- - -	
	4 8 per Spanish dollar	- - -	- - -	- - -	- - -	957,738 15 2	2,056,755 6 9
	£.	1,011,158 18 8	21,226 17 8	66,630 15 3	1,099,016 11 7	957,738 15 2	
1836–37	2 2 per Sicca rupee	19,865 2 7	- - -	- - -	19,865 2 7	- - -	
	2 –½ per Co's. rupee	202,860 2 –	34,545 18 4	75,110 7 4	312,516 7 8	- - -	
	2 1 „ „	568,863 10 5	6,559 – 10	74,243 11 1	649,666 2 4	- - -	
	2 2 „ „	50,525 13 –	- - -	- - -	50,525 13 –	- - -	
	4 7½ per Spanish dollar	- - -	- - -	- - -	- - -	960,348 16 10	
	4 8 „ „	- - -	- - -	- - -	- - -	7,887 12 –	2,000,809 14 5
	£.	842,114 8 –	41,104 19 2	149,353 18 5	1,032,573 5 7	968,236 8 10	
1837–38	2 – per Co's. rupee	670,250 12 5	1,272 18 –	20,004 8 –	691,527 18 5	- - -	
	2 1 „ „	56,377 7 11	689 18 8	1,299 9 7	58,366 16 2	- - -	
	2 2 „ „	194,230 13 8	6,537 6 4	39,992 13 2	240,760 13 2	- - -	
	4 6 per Spanish dollar	- - -	- - -	- - -	- - -	285,472 14 –	
	4 7 „ „	- - -	- - -	- - -	- - -	12,378 17 11	1,288,506 19 8
	£.	920,858 14 –	8,500 3 –	61,296 10 9	990,655 7 9	297,851 11 11	
1838–39	2 2 per Co's. rupee	588,036 6 3	3,480 19 4	742 19 –	592,260 4 7	- - -	
	2 – „ „	- - -	8,640 – –	23,815 18 –	32,455 18 –	- - -	
	4 6 per Spanish dollar	- - -	- - -	- - -	- - -	20,160 – –	
	4 7 „ „	- - -	- - -	- - -	- - -	374,236 10 –	1,019,112 12 7
	£.	588,036 6 3	12,120 19 4	24,558 17 –	624,716 2 7	394,396 10 –	
1839–	2 2 per Co's. rupee	276,776 16 6	2,502 4 9	896 9 2	280,175 10 5	- - -	
	2 1 „ „	885,425 16 8	5,160 – –	14,489 14 9	905,065 11 5	- - -	
	2 – „ „	- - -	7,863 – –	- - -	7,863 – –	- - -	1,193,104 1 10
	£.	1,162,202 13 2	15,515 4 9	15,386 3 11	1,193,104 1 10	- - -	

(continued)

Year of Advance.	Rates of Exchange.	Bengal.	Madras.	Bombay.	Total India.	China.	TOTAL India and China.
	s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1840–41	2 2 per Co's. rupee	4,681 3 10	- - -	- - -	4,681 3 10	- - -	
	2 1 „ „	325,167 1 8	5,266 17 6	- - -	330,433 19 2	- - -	
	2 – „ „	356,686 10 –	- - -	16,398 18 –	373,085 8 –	- - -	708,200 11 –
	£.	686,534 15 6	5,266 17 6	16,398 18 –	708,200 11 –	- - -	
1841–42	2 2 per Co's. rupee	111,447 3 2	- - -	- - -	111,447 3 2	- - -	
	2 1 „ „	408,464 5 1	12,264 7 9	1,437 5 10	422,165 18 8	- - -	
	2 – „ „	238,757 18 1	810 – –	120,080 10 –	359,648 8 1	- - -	893,261 9 11
	£.	758,669 6 4	13,074 7 9	121,517 15 10	893,261 9 11	- - -	
1842–43	2 2 per Co's. rupee	34,659 10 4	- - -	8,454 17 10	43,114 8 2	- - -	
	2 1 „ „	8,269 1 3	343 15 –	- - -	8,612 16 3	- - -	
	2 – „ „	311,738 16 –	2,137 9 1	123,869 19 11	437,746 5 –	- - -	489,473 9 5
	£.	354,667 7 7	2,481 4 1	132,324 17 9	489,473 9 5	- - -	
1843–44	2 – per Co's. rupee	225,535 6 –	360 – –	32,514 16 –	258,410 2 –	- - -	258,410 2 –
1844–45	1 10 per Co's. rupee	247,337 15 –	17,379 15 5	14,120 7 7	278,837 18 –	- - -	278,837 18 –
1845–46	1 10 per Co's. rupee	529,803 3 6	19,045 1 9	98,973 – 2	647,821 5 5	- - -	
	1 10½ „ „	72,674 3 11	4,709 14 10	6,510 15 –	83,894 13 9	- - -	
	1 11 „ „	84,871 18 4	6,562 10 2	67,648 9 4	159,082 17 10	- - -	890,798 17 –
	£.	687,349 5 9	30,317 6 9	173,132 4 6	890,798 17 –	- - -	
1846–47	2 – per Co's. rupee	734,304 2 –	21,308 4 2	224,935 11 7	980,547 17 9	- - -	980,547 17 9
1847–48	2 – per Co's. rupee	204,362 10 –	1,645 7 3	183,459 18 –	389,467 15 3	- - -	
	1 10½ „ „	140,674 18 4	- - -	45,869 14 –	186,544 12 4	- - -	
	1 10 „ „	24,448 17 6	- - -	24,172 1 8	48,620 19 2	- - -	624,633 6 9
	£.	369,486 5 10	1,645 7 3	253,501 13 8	624,633 6 9	- - -	
1848–49	1 10 per Co's. rupee	430,499 2 4	3,909 4 –	202,188 5 8	636,596 12 –	- - -	636,596 12 –
1849–50	1 10 per Co's. rupee	515,998 7 2	7,404 18 6	362,405 – 4	885,808 6 –	- - -	
	1 10½ „ „	233,200 11 9	- - -	157,392 2 10	390,592 14 7	- - -	
	1 11 „ „	261,233 14 3	1,145 4 8	118,839 1 5	381,218 – 4	- - -	
	2 – „ „	543 8 –	- - -	1,045 16 7	1,589 4 7	- - -	
	2 –½ „ „	- - -	- - -	4,220 8 7	4,220 8 7	- - -	1,663,428 14 1
	£.	1,010,976 1 2	8,550 3 2	643,902 9 9	1,663,428 14 1	- - -	

East India House,
7 May 1852.

James C. Melvill,
Secretary.

Appendix, No. 2.

TERMS and CONDITIONS for making Advances in *India* upon the Goods and Merchandize of Individuals intended for Consignment to *England*, repayable to the Court of Directors of the East India Company.

1st. The parties to whom advances may be made, shall agree that the respective consignments be delivered into such warehouses as the Court of Directors may approve, and that they be subject to the control of the Court of Directors until the lien of the Company upon the consignment shall have been satisfied.

2d. Upon each consignment, the value of which is to be ascertained by the officers of the Indian Governments, an advance not exceeding three-fourths of such ascertained value will be made.

3d. For repayment of the advance bills of exchange to be drawn in triplicate, and made payable in London at six months' sight, at the rate of

s.	*d.*	
„	„	Per Company's rupee for advances made at Bengal.
„	„	Per - - ditto - - - - - ditto - - Madras.
„	„	Per - - ditto - - - - - ditto - - Bombay.

The rate of exchange to be determined from time to time at the place where the advance is made, under the Court's orders.

4th. The parties will be required to place in the hands of the Board of Customs, Salt and Opium,* bills of lading of the consignment, and policies of insurance effected thereon, both in triplicate. The bills of lading must be drawn deliverable to the East India Company, or indorsed to the order of the East India Company. The policies of insurance must be effected in the name and on behalf of the East India Company as the parties interested, or indorsed to their order; but persons desirous of effecting the necessary insurance in this country, and of depositing the policies in the Company's treasury, will be allowed to do so.

5th. In case of default being made, either in acceptance or payment of the bills, the Court of Directors to be authorized in such manner, and at such times as they may see fit, to sell the goods, for the purpose of repaying the Company the amount of the advances made thereon, including freight and any other charges or expenses which the Company may have incurred on account of the consignment, together with interest, should any have accrued; the Company, on the other hand, allowing discount where any part of the proceeds shall be realized before the bills fall due, and the settlement of either surplus or deficiency shall be made with the consignor; and if in India, by the Government from whom he received the advance, at the rate of exchange at which the Company may at the time be drawing bills upon such Government.

6th. An agent in England shall be appointed for each consignment, to whom the Court of Directors shall be empowered to make over the goods, subject to all the conditions agreed upon with the Company, on payment of the bills, and with whom they shall be authorized to transact generally all business relating to such goods; the consignor shall be at liberty to make provision, in case of the party upon whom the bill is drawn (being also the agent) having failed to accept the bill, for the substitution of another agent.

7th. After the arrival of the goods in England, and when they shall have been placed in such deposit as may have been agreed upon, the agent may be put into possession of them before the bills become due, upon the amount of such bills (less discount) being paid, together with the freight, and any other charges and expenses which the Company have paid, or may be subject to, on account of the goods.

8th. The rate of discount to be allowed by the Company shall be the same as that charged by the Bank of England, and in cases where interest shall have accrued, such interest shall be computed at the rate or rates per cent. at which the Company have allowed discount during the period for which such interest is chargeable.

9th. Parties or their agents will be required to insure the goods from fire, and deposit the policies with the East India Company, such insurance to take effect from the date of the termination of the sea risk. Should, however, the parties or their agents fail to effect such insurance, the East India Company shall be at liberty to insure the goods, the expense of which shall be reimbursed to them previously to their making over the goods to those parties or their agents.

10th. Parties receiving advances to address in each instance a letter in quadruplicate to the Court of Directors, according to a form which will be furnished by the officers of Government, signifying their assent to all the foregoing conditions, but more particularly for the purpose of expressly authorizing the sale of the goods by the Company (without either notice to or concurrence of any person whomsoever), at any period after default shall be made either in acceptance or payment of the bills; also authorizing in such cases the repaying to the Company the advances made, either principal or interest, together with any other

* Or such public officers as may be specified.

Appendix, No. 2.

other charges or expenses which the Company may have incurred in respect of the goods, and appointing the agent in England for each transaction.

Note.—Previously to November 1838, the proportion advanced was to the extent of two-thirds of the value of the goods.

By a notification, dated Fort William, the 19th of November 1838, this proportion was reduced to three-fifths; and by a further notification, dated Fort William, the 23d August 1844, it was extended to three-fourths of the ascertained value of the goods.

The bills of exchange in repayment of the advances were drawn at six months' sight, except in the period between the 31st March 1842 and the 1st November 1848, when they were drawn at 10 months' date.

FORM referred to in the preceding Terms and Conditions.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

WITH reference to the terms and conditions on which the Government, by the advertisement published in the Gazette, on , have offered to make advances of money on the security of goods and merchandize, we have the honour to state that, concurring in all of these conditions, and availing ourselves of the offer of Government so made, we have drawn bills of exchange, for *l.*, in your favour, as under-mentioned*, against our shipment of on the ship upon which your Government of have advanced us Company's rupees .

And we hereby agree, that the consignment of in question by the said ship , shall be delivered into such warehouses as your Honourable Court may approve; and that the goods therein comprised shall be subject to the control of your Honourable Court, until the lien of the Company upon the consignment shall have been satisfied.

In case default shall be made, either in acceptance or in payment of the bills in question, we hereby expressly authorize your Honourable Court, at any period after such default (without either notice to, or concurrence on the part of, any person whomsoever), to sell the goods, and to repay to the Company the amount of the advances made thereon, by retaining from the sale proceeds the amount of principal and interest due upon the bills (should any have accrued), and of all charges; the Company, on the other hand, allowing us discount for any unexpired term the bills may have to run, at the time or respective times when the proceeds of the goods shall be realized; and we consent that the balance of account, whether of surplus or deficiency, if settled in India, be paid at the rate of exchange at which you may at the time be drawing bills upon your Government there.

We hereby further authorize your Honourable Court, on payment of the bills, to make over the goods, subject to any of the conditions which may then attach to them, to Messrs. , our agents, with whom we further authorize you to transact generally all business relative to these goods, and finally to settle the account relating to them.

We also engage that our agents in England shall effect an insurance from fire upon these goods, and deposit the policies with the East India Company, such insurance to commence from the date of the termination of the sea risk; and in the event of their failing to effect such insurance, we authorize your Honourable Court to insure the goods, the expenses to be reimbursed to you previously to your making over the goods, or the net proceeds thereof.

The following clause may be added or not, at the option of the party:

Should, however, those gentlemen fail to accept the bills which we have drawn upon them in your favour, we authorize you in that case to transact all business relative to these goods with Messrs. , instead of Messrs. , and to settle with the former the account relating thereto.

We have, &c.
(signed)

---

* The date and amount of each bill of exchange must be inserted at the foot of this letter, together with a reference to the bill of lading against which it has been drawn; and in the case of bills of exchange drawn upon houses at the outports, it should be expressed that they are payable in London.

AMOUNT of Loss sustained by the East India Company on REMITTANCES by the HYPOTHECATION of GOODS, since 1st May 1834.

	£. s. d.	£. s. d.	£. s. d.
On Advances upon the Hypothecation of goods previously to the year 1847:			
Amount by which the net sale proceeds of the goods fell short of the amount of the bills of exchange drawn against the respective consignments -	3,975 - -		
Amount recovered from the assignees of insolvent estates and other parties on account of the above, both in England and India - - -	- - -	1,133 - -	
Amount of Loss - - - - -	- - -	- - -	2,842 - -
On Advances upon the Hypothecation of Goods in the year 1847 (the year of commercial distress):			
Amount by which the net sale proceeds of the goods fell short of the amount of the bills of exchange drawn against the respective consignments -	12,988 - -		
Amount recovered from the assignees of insolvent estates and other parties on account of the above, both in England and India - - - - -	- - -	2,322 - -	
Amount of Loss - - - - -	- - -	- - -	10,666 - -
Total Amount of Loss, but which is subject to reduction to the extent of any further dividends that may be received from the respective estates - - - - -		£.	13,508 - -

	s. d.
Rate per cent. upon the total amount of advances on hypothecation since 1st May 1834 - - - - - - - - - -	1 8·625
Rate per cent. computed upon the total amount advanced since the commencement of the system of hypothecation in 1829/30 - -	1 7·392

East India House,
7 May 1852.

James C. Melvill,
Secretary.

STATEMENT of the AMOUNT Remitted in COIN or BULLION from 1834 to 1851, with the Charge per Cent. of Remittance.

	Invoice Amount.	Sale Produce.	Freight, Insurance and Charges in England.	Charge per Cent. of Remittance.	Net Sale Produce.	Out-turn per Rupee.
	C.Rs.	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	*s.* *d.*
1834–35 to 1846–47:						
No consignments of treasure were made to England on the East India Company's account in these years -	—	—	—	—	—	—
1847–48:						
FROM BENGAL.						
Specie (rupees) consigned from Bengal in January and February 1848 (insurance effected in England at the rate of 25 *s.* per cent.) -	50,01,438	463,697 17 10	7,819 1 2	1 13 8	455,878 16 8	1 9·875
1848–49:						
FROM BENGAL.						
Specie (rupees) consigned from Bengal in September 1848 (insurance effected in England at the rate of 35 *s.* per cent.) -	30,00,862	279,911 6 7	6,063 15 9	2 3 4	273,847 10 10	1 9·901
FROM MADRAS.						
Specie (rupees) consigned from Madras in September 1848 (insurance effected in England at the rate of 30 *s.* per cent.) -	20,01,426	186,087 13 4	3,542 15 5	1 18 1	182,544 17 11	1 9·889
Specie (rupees) consigned from Madras in April 1849 (insurance effected in England at the rate of 20 *s.* per cent.) -	35,02,494	327,560 2 6	5,151 18 2	1 11 5	322,408 4 4	1 10·092
	55,03,920	513,647 15 10	8,694 13 7	1 13 10	504,953 2 3	1 10·018
TOTAL 1848–49 -	85,04,782	793,559 2 5	14,758 9 4	1 17 2	778,800 13 1	1 9·977
TOTAL 1 May 1834 to 30 April 1852, *C.Rs.*	1,35,06,220	£. 1,257,257 – 3	£. 22,577 10 6	£. 1 15 11	£. 1,234,679 9 9	1 9·939

East India House,
5 May 1852.

James C. Melvill,
Secretary.

STATEMENT of the AMOUNT raised in *England* in each Year, from 1834–35 to 1851–52, by DRAFTS upon *India*, and the RATE OF EXCHANGE at which such DRAFTS have been drawn.

Bills of Exchange drawn at 60 Days' Sight.

	Rate of Exchange.	Bengal.	Madras.	Bombay.	TOTAL.
	s. d.	*£. s. d.*	*£. s. d.*	*£. s. d.*	*£. s. d.*
1834–35	1 11 per Madras and Bombay rupee.	- - -	8,172 - -	153,835 - -	162,007 - -
	2 - per Madras and Bombay rupee.	- - -	2,572 - -	37,229 - -	39,801 - -
	2 - per sicca rupee	454,414 - -	- - -	- - -	454,414 - -
	2 1 „ „	76,581 - -	- - -	- - -	76,581 - -
	£.	530,995 - -	10,744 - -	191,064 - -	732,803 - -
1835–36	1 11 per Madras and Bombay rupee	- - -	223,385 - -	166,217 - -	389,602 - -
	2 - per sicca rupee	1,655,651 - -	- - -	- - -	1,655,651 - -
	£.	1,655,651 - -	223,385 - -	166,217 - -	2,045,253 - -
1836–37	2 - per sicca rupee, equivalent to 1 *s.* 10½ *d.* per Company's rupee.	1,060,256 - -	- - -	- - -	1,060,256 - -
	1 11 per Company's rupee	720,926 - -	75,001 - -	57,080 - -	853,007 - -
	1 11½ „ „	- - -	92,984 - -	35,985 - -	128,969 - -
	£.	1,781,182 - -	167,985 - -	93,065 - -	2,042,232 - -
1837–38	1 11 per Company's rupee	1,461,378 - -	- - -	- - -	1,461,378 - -
	1 11½ „ „	- - -	166,644 - -	78,163 - -	244,807 - -
	£.	1,461,378 - -	166,644 - -	78,163 - -	1,706,185 - -
1838–39	1 11 per Company's rupee	925,082 - -	- - -	- - -	925,082 - -
	1 11½ „ „	816,605 - -	44,425 - -	11,108 - -	872,138 - -
	2 - „ „	- - -	37,850 - -	8,272 - -	46,122 - -
	2 -½ „ „	130,384 - -	- - -	- - -	130,384 - -
	2 1 „ „	- - -	13,924 - -	600 - -	14,524 - -
	2 1½ „ „	327,364 - -	- - -	- - -	327,364 - -
	2 2 „ „	- - -	27,380 - -	3,597 - -	30,977 - -
	£.	2,199,435 - -	123,579 - -	23,577 - -	2,346,591 - -
1839–40	1 11 per Company's rupee	902,629 - -	- - -	- - -	902,629 - -
	1 11½ „ „	- - -	51,803 - -	18,077 - -	69,880 - -
	2 - „ „	334,022 - -	- - -	- - -	334,022 - -
	2 -½ „ „	- - -	25,503 - -	6,613 - -	32,116 - -
	2 1½ „ „	86,725 - -	- - -	- - -	86,725 - -
	2 2 „ „	- - -	9,701 - -	4,452 - -	14,153 - -
	£.	1,323,376 - -	87,007 - -	29,142 - -	1,439,525 - -
1840–41	1 11 per Company's rupee	547,579 - -	- - -	- - -	547,579 - -
	1 11½ „ „	- - -	31,200 - -	41,607 - -	72,807 - -
	2 - „ „	518,508 - -	- - -	- - -	518,508 - -
	2 -½ „ „	- - -	14,834 - -	20,722 - -	35,556 - -
	£.	1,066,087 - -	46,034 - -	62,329 - -	1,174,450 - -
1841–42	1 10 per Company's rupee	1,078,956 - -	- - -	- - -	1,078,956 - -
	1 10½ „ „	- - -	40,246 - -	39,053 - -	79,299 - -
	1 11 „ „	1,172,313 - -	- - -	- - -	1,172,313 - -
	1 11½ „ „	- - -	63,377 - -	93,484 - -	156,861 - -
	2 - „ „	94,725 - -	- - -	- - -	94,725 - -
	2 -½ „ „	- - -	2,589 - -	4,540 - -	7,129 - -
	£.	2,345,994 - -	106,212 - -	137,077 - -	2,589,283 - -

	Rate of Exchange.	Bengal.	Madras.	Bombay.	Total.
	s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1842–43	1 11 per Company's rupee	709,536 – –	– – –	– – –	709,536 – –
	1 11½ „ „	– – –	42,679 – –	38,179 – –	80,858 – –
	2 – „ „	172,651 – –	– – –	– – –	172,651 – –
	2 –½ „ „	– – –	9,358 – –	1,893 – –	11,251 – –
	2 1 „ „	181,724 – –	– – –	– – –	181,724 – –
	2 1½ „ „	– – –	27,867 – –	13,551 – –	41,418 – –
	£.	1,063,911 – –	79,904 – –	53,623 – –	1,197,438 – –
1843–44	1 11 per Company's rupee	2,557,239 – –	172,060 – –	– – –	2,729,299 – –
	1 11½ „ „	– – –	43,293 – –	29,139 – –	72,432 – –
	£.	2,557,239 – –	215,353 – –	29,139 – –	2,801,731 – –
1844–45	1 9 per Company's rupee	882,101 – –	161,628 – –	– – –	1,043,729 – –
	1 9½ „ „	– – –	– – –	7,329 – –	7,329 – –
	1 10 „ „	1,133,957 – –	159,608 – –	– – –	1,293,565 – –
	1 10½ „ „	– – –	– – –	18,633 – –	18,633 – –
	1 11 „ „	131,649 – –	21,536 – –	– – –	153,185 – –
	1 11½ „ „	– – –	– – –	510 – –	510 – –
	£.	2,147,707 – –	342,772 – –	26,472 – –	2,516,951 – –
1845–46	1 9 per Company's rupee	1,037,250 – –	129,597 – –	– – –	1,166,847 – –
	1 9½ „ „	– – –	– – –	12,755 – –	12,755 – –
	1 10 „ „	1,309,105 – –	246,740 – –	– – –	1,555,845 – –
	1 10½ „ „	– – –	– – –	111,865 – –	111,865 – –
	1 11 „ „	175,624 – –	42,275 – –	– – –	217,899 – –
	1 11½ „ „	– – –	– – –	498 – –	498 – –
	£.	2,521,979 – –	418,612 – –	125,118 – –	3,065,709 – –
1846–47	1 10 per Company's rupee	823,003 – –	164,810 – –	– – –	987,813 – –
	1 10½ „ „	– – –	– – –	17,044 – –	17,044 – –
	1 11 „ „	1,780,670 – –	257,343 – –	– – –	2,038,013 – –
	1 11½ „ „	– – –	– – –	54,171 – –	54,171 – –
	£.	2,603,673 – –	422,153 – –	71,215 – –	3,097,041 – –
1847–48	1 9½ per Company's rupee	78,502 – –	13,299 – –	– – –	91,801 – –
	1 10 „ „	1,153,616 – –	263,706 – –	10,230 – –	1,427,552 – –
	1 10½ „ „	– – –	– – –	22,451 – –	22,451 – –
	£.	1,232,118 – –	277,005 – –	32,681 – –	1,541,804 – –
1848–49	1 9 per Company's rupee	1,474,516 – –	206,352 – –	– – –	1,680,868 – –
	1 9½ „ „	28,166 – –	3,182 – –	16,012 – –	47,360 – –
	1 10 „ „	123,188 – –	35,678 – –	– – –	158,866 – –
	1 10½ „ „	– – –	– – –	2,101 – –	2,101 – –
	£.	1,625,870 – –	245,212 – –	18,113 – –	1,889,195 – –
1849–50	1 10 per Company's rupee	1,667,553 – –	258,472 – –	– – –	1,926,025 – –
	1 10½ „ „	– – –	– – –	12,964 – –	12,964 – –
	1 11 „ „	288,948 – –	39,667 – –	– – –	328,615 – –
	1 11½ „ „	267,236 – –	29,292 – –	4,620 – –	301,148 – –
	2 – „ „	279,836 – –	71,837 – –	1,074 – –	352,747 – –
	2 –½ „ „	– – –	– – –	13,619 – –	13,619 – –
	£.	2,503,573 – –	399,268 – –	32,277 – –	2,935,118 – –
1850–51	2 – per Company's rupee	1,887,030 – –	177,527 – –	– – –	2,064,557 – –
	2 –½ „ „	398,373 – –	51,548 – –	13,528 – –	463,449 – –
	2 1 „ „	589,205 – –	96,754 – –	3,123 – –	689,082 – –
	2 1½ „ „	– – –	– – –	19,370 – –	19,370 – –
	£.	2,874,608 – –	325,829 – –	36,021 – –	3,236,458 – –
1851–52	2 – per Company's rupee	1,885,397 – –	313,657 – –	– – –	2,199,054 – –
	2 –½ „ „	270,285 – –	52,134 – –	14,838 – –	337,257 – –
	2 1 „ „	208,535 – –	23,599 – –	5,181 – –	237,315 – –
	2 1½ „ „	– – –	– – –	3,897 – –	3,897 – –
	£.	2,364,217 – –	389,390 – –	23,916 – –	2,777,523 – –

East India House,
5 May 1852.

James C. Melvill,
Secretary.

AMOUNT Remitted from *India* from 1st May 1834 to 30th April 1851, by means of Advances in *India* to Her Majesty's Government, or by any other Modes than those exhibited in the accompanying Accounts of Remittances.

	REMITTANCES THROUGH HER MAJESTY'S GOVERNMENT.			Bills drawn in the Company's favour by Merchants at Madras, on condition that the Amount should be paid to those Parties at that Presidency, at the rate of 2 *s.* the Rupee, with Interest at 4 per cent. per Annum from the Date of the Bills to the Date of the Payment of the equivalent to them after Receipt of Advice of the realization of the Amount of the Bills in London.	TOTAL.
	Bills drawn at various Dates and Sights in Repayment of Advances and Supplies from the Government of India to Her Majesty's Service (Amount of Bills remitted, dated in the Period from 1st May to 30th April in each Year).	Repayments By Her Majesty's Government on Account of the Expense incurred in the Expedition to China, (taken into Account as part of the Remittances from India).	Miscellaneous Receipts from Her Majesty's Government in Repayment of Advances and Supplies to Her Majesty's Service.		
	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
1834-35	10,145 – –	– – –	– – –	– – –	10,145 – –
1835-36	46,366 – –	– – –	– – –	– – –	46,366 – –
1836-37	37,592 – –	– – –	– – –	20,000 – –	57,592 – –
1837-38	59,535 – –	– – –	– – –	– – –	59,535 – –
1838-39	24,438 – –	– – –	– – –	– – –	24,438 – –
1839-40	30,000 – –	– – –	– – –	– – –	30,000 – –
1840-41	22,042 – –	150,000 – –	– – –	– – –	172,042 – –
1841-42	11,185 – –	423,442 – –	– – –	– – –	434,627 – –
1842-43	78,467 – –	800,000 – –	– – –	20,000 – –	898,467 – –
1843-44	114,935 – –	804,964 – –	– – –	10,000 – –	929,899 – –
1844-45	44,855 – –	– – –	– – –	– – –	44,855 – –
1845-46	38,152 – –	– – –	– – –	– – –	38,152 – –
1846-47	37,724 – –	– – –	23,250 – –	– – –	60,974 – –
1847-48	23,009 – –	– – –	142,158 – –	– – –	165,167 – –
1848-49	38,775 – –	– – –	49,452 – –	– – –	88,227 – –
1849-50	4,005 – –	– – –	45,970 – –	– – –	49,975 – –
1850-51	35,547 – –	– – –	112,486 – –	– – –	148,033 – –

East India House, 8 May 1852.

James C. Melvill, Secretary.

AVERAGE OUT-TURN of the RUPEE remitted in each Year by each different Mode of Remittance, and General Out-turn of the Remittances in each Year.

	Silk consigned from India. (Produce of Consignments made subsequently to 30th April 1834.)	Consignments of Specie. (Rupees.)	Bills of Exchange drawn in Repayment of Advances made in India and China on the Hypothecation of Goods.		Bills on India. (Drawn at 60 Days' sight.)	Remittances through Her Majesty's Government.	General Out-turn of the Remittances in each Year.
			India.	China.			
	Out-turn per Company's Rupee.	Out-turn per Company's Rupee.	Average Rate of Exchange per Co.'s Rupee.	Out-turn per Company's rupee, deducting Agency charges and Commission.	Average Rate of Exchange per Company's Rupee.	Rate, per Rupee, at which Advances and Supplies in India, on Account of Her Majesty's Service, are to be adjusted in each Year.	
	s. *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*		*s.* *d.*
1834-35	2 10·077	– – –	2 –·375	2 –·203	1 10·782	1 *s.* 11½ *d.* per Sicca rupee, equivalent to 1 *s.* 10 *d.* per Company's rupee	2 1·537
1835-36	2 6·295	– – –	2 –·195	2 –·662	1 10·593	2 *s.* 1 *d.* per Sicca rupee, equivalent to 1 *s.* 11½ *d.* per Company's rupee	1 11·813
1836-37	2 1·791	– – –	2 –·863	2 –·849	1 10·987	2 *s.* per Sicca rupee, equivalent to 1 *s.* 10½ *d.* per Company's rupee	1 11·889
1837-38	2 –·248	– – –	2 –·516	2 –·067	1 11·070	*s.* *d.* 1 11 per Co.'s rupee	1 11·639
1838-39	2 2·569	– – –	2 1·888	2 1·272	1 11·658	1 11 „	2 –·257
1839-40	– – –	– – –	2 1·221	– – –	1 11·449	2 –½ „	2 –·223
1840-41	– – –	– – –	2 –·468	– – –	1 11·507	2 –½ „	1 11·912
1841-42	– – –	– – –	2 –·704	– – –	1 10·541	2 – „	1 11·160
1842-43	– – –	– – –	2 –·173	– – –	1 11·554	2 – „	1 11·825
1843-44	– – –	– – –	2 –	– – –	1 11·012	2 – „	1 11·298
1844-45	– – –	– – –	1 10	– – –	1 9·632	1 11½ „	1 9·695
1845-46	– – –	– – –	1 10·219	– – –	1 9·689	1 10½ „	1 9·813
1846-47	– – –	– – –	2 –	– – –	1 10·677	1 10½ „	1 10·974
1847-48	– – –	1 9·875	1 11·369	– – –	1 9·976	1 11 „	1 10·317
1848-49	– – –	1 9·977	1 10	– – –	1 9·094	1 11 „	1 9·505
1849-50	– – –	– – –	1 10·347	– – –	1 10·495	1 10 „	1 10·436
1850-51	– – –	– – –	– – –	– – –	2 –·286	1 10 „	2 –·177
Average	2 6·512	1 9·939	1 11·851	2 –·660	1 10·707	1 11·701 „	1 11·194

East India House, May 1852.

James C. Melvill, Secretary.

STATEMENT of the AMOUNT raised by the Issue of EAST INDIA BONDS in each Year since the 1st May 1834.

	Capital of Bonds Issued.	Amount realized by Sale of the Bonds.		Capital of Bonds Issued.	Amount realized by Sale of the Bonds.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1834–35	Nil.		1844–45	565,300 – –	584,174 11 –
1835–36	Nil.		1845–46	Nil.	
1836–37	Nil.		1846–47	Nil.	
1837–38	Nil.		1847–48	500,000 – –	502,455 – –
1838–39	Nil.		1848–49	1,100,000 – –	1,114,190 – –
1839–40	Nil.		1849–50	Nil.	
1840–41	Nil.		1850–51	Nil.	
1841–42	168,900 – –	168,930 – –	1851–52	Nil.	
1842–43	100,000 – –	100,850 – –			
1843–44	Nil.		£.	2,434,200 – –	2,470,599 11 –

Viz.:—	£. s. d.
Amount of Bonds issued to replace the like amount of Bonds discharged under notice from holders	268,900 – –
Increase of the Bond Debt to meet deficiency in Remittances	2,165,300 – –
£.	2,434,200 – –

East India House,
4 May 1852.

James C. Melvill,
Secretary.

NOMINAL LIST of the several PERSONS employed on the ESTABLISHMENT at the EAST INDIA HOUSE, with the SALARY and ALLOWANCES of each Person.

NAME.	SALARY.	NAME.	SALARY.
SECRETARY'S DEPARTMENT.	£. s. d.	*Clerk for Exports, &c.*	£. s. d.
Mr. J. C. Melvill (Secretary)	2,410 – –	Mr. James Waghorn	600 – –
– J. D. Dickinson (Deputy Secretary)	1,510 – –		
		Pay Branch.	
Minuting and Correspondence Branch.		Mr. Joseph B. Wilks (Assistant)	1,010 – –
Mr. Henry Mills (Assistant)	1,200 – –	– Wm. Morgan	760 – –
– W. H. Mayne	910 – –	– James Dunsmure	700 – –
– Jas. Cosmo Melvill, jun.	805 – – (including 105*l.* as clerk to Committee of Bye-laws).	– John E. Boucher	500 – –
		– C. Craufurd	550 – –
		– Thos. Wm. Keith	160 – –
– Juland Danvers	600 – –		
– Arthur R. Onslow	240 – –	*Audit Branch.*	
– C. F. Shepherd	112 – –	Mr. George Browne (Assistant)	1,010 – –
		– Fredk. Sandoz	760 – –
Accounts' Branch.		– William Banton	710 – –
Mr. Wm. Keith (Assistant)	1,210 – –	– Willis H. Lowe	600 – –
– W. Collingwood	910 – –	– Geo. Browne, jun.	272 – –
– George Friend	760 – –	– Fredk. S. Mangles	80 – –
– John Ogilvie	700 – –	– Fredk. Morgan	80 – –
– Thos. Hilton Keith	650 – –		
– Wm. T. Davimiere	600 – –	*Marine Branch.*	
– Henry Robinson	600 – –	Mr. J. C. Mason (Assistant)	1,210 – –
– Edward Jenkyns	400 – –	– R. Ritherdon	810 – –
– Robert M. Hotson	400 – –	– W. T. Thornton	600 – –
– Duncan Campbell	400 – –	– William Byron	384 – –
– George C. Ravenshaw	144 – –		
– Charles Davies	144 – –	*Administration, Will, and Bond Branch.*	
– Wm. C. Hume	176 – –	Mr. Francis Clark (Assistant)	1,000 – –
– Wm. Wilks	128 – –	– Thomas Campbell	850 – –
– George G. Easton	112 – –	– Fredk. S. Danvers	610 – –

NAME.	SALARY. £.	s.	d.
BUYING DEPARTMENT.			
Mr. J. Davison	910	–	–
COLLEGE DEPARTMENT.			
Mr. W. T. Hooper	800	–	–
BOTANICAL DEPARTMENT.			
Dr. J. F. Royle	511	–	–
Superintendent of Extra Clerks and Writers.			
Mr. Ebenezer Barnett	600	–	–
EXAMINER'S DEPARTMENT.			
Mr. Thos. L. Peacock (Examiner)	2,000	–	–
– D. Hill (Assistant Examiner)	1,500	–	–
– John S. Mill (Assistant)	1,200	–	–
– F. W. Prideaux (Assistant)	1,000	–	–
Correspondence Clerks.			
Mr. E. D. Bourdillon	750	–	–
– Edwd. G. Peacock	442	–	–
Clerks.			
Mr. Joseph Maitland	1,010	–	–
– Thos. Rundall	810	–	–
– J. D. Close	750	–	–
– Stoddart Drysdale	700	–	–
– Macvey Napier	470	–	–
– James F. Shillito	500	–	–
– Arthur Scott	452	–	–
– Wm. H. Batten	288	–	–
– Peter A. Daniel	160	–	–
– Francis Deffell	128	–	–
– George A. F. Shadwell	112	–	–
– John R. Melville	112	–	–
– Samuel Hunt	96	–	–
Book Office (under the Examiner).			
Mr. C. Waud (Registrar)	600	–	–
Superintendent of Extra Clerks in the above Offices.			
Mr. T. P. Williams	500	–	–
MILITARY DEPARTMENT.			
Mr. P. Melvill (Secretary)	1,810	–	–
– W. Eade (Assistant)	1,010	–	–
– Geo. Appleton	800	–	–
– Charles T. P. Metcalfe	600	–	–
– Jas. P. Thom	560	–	–
– Thos. Rob. Clarke	900	–	–

NAME.	SALARY. £.	s.	d.
MILITARY DEPARTMENT—*continued.*			
Mr. Geo. E. Cochrane	500	–	–
– John Davison, jun.	224	–	–
– Edwd. J. Fairbrother	144	–	–
STATISTICAL OFFICE.			
Mr. Edward Thornton (Chief)	1,410	–	–
– M. Hornidge (Assistant)	800	–	–
– B. A. Leach	208	–	–
STOREKEEPER'S DEPARTMENT.			
Colonel J. G. Bonner (Inspector)	1,000	–	–
Mr. L. Humbert (Clerk)	575	–	–
– Alexander Rothney (Sub-Inspector)	475	–	–
Examiners, &c. of Stores.			
Mr. Charles Beard	350	–	–
– William Hudden	350	–	–
– S. J. Wood	250	–	–
– Wm. Elvery	150	–	–
– Wm. Rothney	150	–	–
– Benjamin Brazier	150	–	–
– Joseph Hull	135	–	–
– Henry Moore	130	–	–
– George Bryan	130	–	–
– Wm. L. Sharp	130	–	–
– Amos Boorman	120	–	–
– Augustus Riviere	120	–	–
– John Millward	110	–	–
– Richard Davis	110	–	–
– Joseph Porter	110	–	–
– Charles M'Laughlin	110	–	–
– George Kemp	110	–	–
LIBRARY AND MUSEUM.			
Professor H. H. Wilson, F. R. S. (Librarian)	500	–	–
Dr. Thos. Horsfield, F. R. S. (Keeper of Museum)	500	–	–
GEOGRAPHER.			
Mr. John Walker	300	–	–
MISCELLANEOUS.			
Dr. John Scott, Examining Physician	520	–	–
Loftus T. Wigram, Esq., M. P., Standing Counsel	500	–	–
Mr. Edward Lawford, Solicitor	500	–	–
Rev. F. Hamilton, Chaplain	100	–	–
Mr. W. Sewell, Examiner of Veterinary Instruments	100	–	–
Mr. Geo. Harrison, Clerk of the Works	400	–	–
Mr. Wm. Thomas, Assistant Elder for Payment of Labourers' Wages	180	–	–
Amount paid to Junior Established Clerks, &c. in 1851–52, for attendance beyond official hours	2,349	–	–

(*continued*)

NAME.	SALARY. £. s. d.
SECRETARY'S DEPARTMENT.	
Extra Clerks and Writers.	
Mr. John Daycock	228 – –
– Edward W. Bensiment	208 – –
– Robert E. Holme	208 – –
– Thomas Pakeman	208 – –
– William A. Franks	208 – –
– John Biddle	258 – –
– F. B. Roberts	208 – –
– Henry Herman	208 – –
– Holford Jones	182 – –
– William May	182 – –
– Thomas L. Seccombe	182 – –
– L. Wigg	200 – –
– William Sheerman	200 – –
– George D. L. Soare	200 – –
– Hy. H. Long	100 – –
– Frank Thompson	100 – –
– F. J. Long	100 – –
– William Downing	150 – –
– Edmd. P. A. Thompson	100 – –
– Thos. Ryle	100 – –
– W. H. Briant	100 – –
– J. G. Upton	90 – –
– P. Drysdale	90 – –
– George Collingwood	90 – –
– W. M. Burnie	90 – –
– Edward S. Jenkyns	90 – –
– C. H. C. Mills	90 – –
– F. Maitland	80 – –
– C. T. Ritherdon	80 – –
– George Ovenden	80 – –
– Chas. C. Prinsep	80 – –
– Tudor A. Watt	80 – –
– Thos. C. Pakeman	80 – –
– J. R. MacInnes	80 – –
EXAMINER'S DEPARTMENT.	
Mr. Richard Upton	250 – –
– George J. Williams	200 – –
– Alex. Ward	200 – –
– William Fidler	200 – –
– Robert Gordon	200 – –
– Edwd G. Crowley	200 – –
– John Murray	150 – –
– William Peters	100 – –
– Melwin E. Williams	100 – –
– Charles Bell	90 – –
– F. W. Stone	90 – –
– Samuel W. Pike	80 – –
– Thos. A. Riddell	80 – –
– W. S. Brock	80 – –
– W. Banton, jun.	80 – –
Book Office under Examiner.	
Mr. William Brock (Assistant Registrar)	459 16 –
– A. Atkins	200 – –
– L. Lechmere	100 – –

NAME.	SALARY. £. s. d.
MILITARY DEPARTMENT.	
Mr. John Hollyer	298 – –
– John Pond	233 – –
– John Bowen	182 – –
– William H. Payne	182 – –
– Thomas Back	200 – –
– Samuel Brewer	150 – –
– John Box	150 – –
– George Pulford	200 – –
– Aug. D. Davison	90 – –
– Charles A. J. Mason	80 – –
– Richd. Dickinson	80 – –
STATISTICAL OFFICE.	
Mr. Charles Thompson	100 – –
– Francis C. Birch	100 – –
MILITARY STORE DEPARTMENT.	
Mr. James Bryant	250 – –
– Charles Cairns	215 – –
– Daniel J. Goff	200 – –
– Arthur J. Lovett	90 – –
– Joseph Parker	80 – –
The extra clerks and writers are remunerated for all copying done beyond the quantum fixed by the regulations for the day's work, namely five sheets of 480 words each, by allowances, dependent upon length of service, of 1 *s.*, 1 *s.* 3 *d.*, and 1 *s.* 6 *d.* each sheet. The charge on this account necessarily varies, but in the year 1851-52 it amounted to	14,944 – –
Court Room Door-keepers.	
Mr. John Saunders (Head Door-keeper)	330 – –
– Aug. Raymont (Assistant ditto)	280 – –
– Edwd. B. Doggett	260 – –
– George Shipway	220 – –
– Angus Fraser	180 – –
Housekeeper and Assistant.	
Mrs. Elizabeth Marshall	100 – –
– Eliza Payne	80 – –
Porters of Offices.	
26 Office porters, with salaries from 90 *l.* to 120 *l.* per annum	2,605 – –
Door-porters, Messengers, Fire-lighters, &c.	
Consisting of 32 persons, with wages varying from 36 *l.* 8 *s.* to 130 *l.* per annum	2,346 4 –
Mr. Richd. May (Waterman)	68 18 –
60 Labourers	3,938 – –

East India House,
14 May 1852.

James C. Melvill,
Secretary.

NOMINAL LIST of PERSONS Retired from the Establishment at the East India House, with PENSIONS granted under the Act 53 Geo. 3, c. 155, s. 91, and the Amount of each Pension.

	Amount per Annum. £.	s.	d.		Amount per Annum. £.	s.	d.
Mr. William Austin	60	–	–	Mr. G. H. Middleton	80	–	–
– Henry Bushy	140	–	–	– A. W. Mason	650	–	–
– Samuel Babington	400	–	–	– C. J. Mickle	300	–	–
– James Broughton	320	–	–	– Thomas Mills	100	–	–
– George Broughton	70	–	–	– James Merton	130	–	–
– Roger Chappell	65	–	–	– Benjamin Nind	540	–	–
– James Collins	180	–	–	– George Ovenden	210	–	–
– John Cottell	333	6	8	– Walter E. Powell	200	–	–
– John Chick	60	–	–	– R. B. Pitman	90	–	–
– Joseph Dart	1,600	–	–	– Thomas Prestage	45	–	–
– Adolphus Dodd	50	–	–	– Joseph Pearsall	60	–	–
– Abraham Draper	65	–	–	– William Prosser	66	13	4
– Willam Dickinson	500	–	–	– Thomas Pattison	360	–	–
– James Downton	66	13	4	– Edward Palmer	100	–	–
– John Dewdney	70	–	–	– James Richards	350	–	–
– Henry Evans	250	–	–	– Thomas Riddell	108	–	–
– James Finlayson	65	–	–	– Charles Ryle	740	–	–
– John Foster	700	–	–	– F. W. L. Stockdale	250	–	–
– F. H. Fenton	242	13	4	– Robert Shepheard	85	–	–
– Robert Gear	800	–	–	– Henry Seally	900	–	–
– Horace Grant	513	6	8	– John Seally	164	–	–
– Octavius Greene	533	6	8	– Charles Saunderson	346	13	4
– John Gibbons	60	–	–	– John Schofield	120	–	–
– R. N. Grasswell	600	–	–	– William Stephens	372	–	–
– George Gordon	40	–	–	– William A. Shee	350	–	–
– Thomas Hasker	66	13	4	– Joseph Thompson	1,000	–	–
– George Hayton	180	–	–	– Samuel Talby	100	–	–
– William Holloway	164	–	–	– James Tudor	170	–	–
– Stephen Hoole	320	–	–	– James Tobin	66	13	4
– John C. Hudson	450	–	–	– J. R. Vincent	800	–	–
– Edmund Harvey	300	–	–	– Nicholas Willard	800	–	–
– John Haynes	70	–	–	– Thomas S. Williams	150	–	–
– C. C. Jones	70	–	–	– F. D. Whalley	400	–	–
– Henry Jackson	100	–	–	– Samuel Wolfe	700	–	–
– John Kiddell	250	–	–	– W. T. Walker	250	–	–
– John Kingham	73	–	–	– Samuel Woolley	80	–	–
– Geo. J. Keay	200	–	–	– Geo. Walpole White	400	–	–
– Daniel Mallory	70	–	–	– James B. Yzarn	673	6	8

SUNDRY PENSIONERS on the Home Establishment not Pensioned under Act of Parliament.

	Amount per Annum. £.	s.	d.		Amount per Annum. £.	s.	d.
Mr. Moses Agar	100	–	–	Mr. James S. Kingston	120	–	–
– William Barnes	63	–	–	– George Lea	75	–	–
– Richard Bate	35	–	–	– William Marter	300	–	–
– Robert Burt	50	–	–	Captain Peter Page	200	–	–
– James Byrn	80	–	–	Mr. John Ritchie	110	–	–
– Donald Cameron	70	–	–	– Joseph Rouse	26	–	–
– George Fife	60	–	–	– John Stradley	35	–	–
– Thomas Heaford	30	–	–	– William Urquhart	50	–	–
– Thomas Hogsflesh	60	–	–	– J. B. Viel	109	4	–

NOMINAL LIST of PERSONS reduced from the Establishment at the EAST INDIA HOUSE with COMPENSATION PENSIONS payable under Act 3 & 4 Will. 4, c. 85, s. 7.

	Pension per Annum. £.	s.	d.
Mr. A. J. Abbott	20	16	–
– Joseph Abbott	143	–	–
– C. S. Agar	52	–	–
– Joseph Allen	307	–	–
– Robert Alexander	320	–	–
– John Abbott	15	12	–
– G. W. Browne	367	–	–
– Thomas Brogden	367	–	–
– Samuel Brown	133	–	–
– William Babington	423	–	–
– Thomas Brooke	473	–	–
– Robert S. Barnes	59	–	–
– Samuel Ball	113	–	–
– G. H. Brown	500	–	–
– Augustus Buckland	100	–	–
– Thomas Briggs	180	–	–
– John Brown	91	–	–
– John Brown	307	–	–
– C. M. Brody	327	–	–
– Henry Betts	71	–	–
– Charles Blenkins	172	–	–
– John Brett	59	–	–
– James Barth	178	–	–
– William Bell	150	–	–
– Charles Binks	73	–	–
– J. K. Barnes	81	–	–
– J. S. Browne	219	–	–
– John Barham	85	–	–
– John Bittleston	89	–	–
– George Bryant	182	–	–
– Richard Barton	130	–	–
– Henry A. Burge	407	–	–
– John Briggs	167	–	–
– Randolph Blanckenhagen	208	–	–
– Charles Bonnewell	103	–	–
– James Burn	340	–	–
– William Beal	6	–	–
– John Chambers	480	–	–
– Thomas Cox	38	–	–
– Samuel Cooper	93	–	–
– Thos. J. Crockford	57	–	–
– William Cogdon	90	–	–
– Charles Cullum	60	–	–
– J. J. Colebrook	80	–	–
– William Carter	1,023	–	–
– Thomas Cornwall	145	–	–
– George Cox	187	–	–
– Charles Clark	147	–	–
– George Collard	473	–	–
– S. B. Cock	105	–	–
– W. L. Canton	67	–	–
– A. S. Cruickshank	407	–	–
– Peter Cameron	507	–	–
– T. W. Clark	133	–	–
– Henry Downing	20	16	–
– W. H. Dobson	236	10	–
– Henry Dangerfield	73	–	–
– J. W. Daniell	60	–	–
– Harvey Dickinson	400	–	–
– James Davis	154	–	–
– Edward Dodwell	270	–	–
– Samuel J. Dawes	53	–	–
– Edmund Elam	27	6	–
– Richard J. Everett	407	–	–

	Pension per Annum. £.	s.	d.
Mr. James Earle	137	–	–
– Thomas Elliott	70	–	–
– George Eve	100	–	–
– David Evans	62	–	–
– Robert Eaton	105	–	–
– A. H. Finlay	103	12	–
– F. J. Field	807	–	–
– R. M. Frost	75	–	–
– John Ford	287	–	–
– George Falconer	160	–	–
– John Franklin	168	–	–
– George Field	200	–	–
– Charles Graham	415	–	–
– William Gunston	404	–	–
– John Golding	133	–	–
– Thos. S. Gowing	133	–	–
– Thomas Graham	71	–	–
– Charles Grissell	172	–	–
– Edward Gribble	183	–	–
– Edward Goldsmith	540	–	–
– Henry S. Gowing	120	–	–
– Thomas Glass	72	–	–
– Joseph Grinstead	74	–	–
– Mitchell Greenaway	473	–	–
– Luke Higgs	540	–	–
– Philip D. Hart	515	–	–
– Nathaniel Harrison	133	–	–
– John Howie	100	–	–
– Amos Hayton	267	–	–
– William Hill	53	–	–
– Charles Hebard	300	–	–
– Montagu Harrison	133	–	–
– M. J. Horne	80	–	–
– Robert Hudson	407	–	–
– W. W. Heathcote	300	–	–
– G. W. Hinds	76	–	–
– Robert Hunter	573	–	–
– Robert Hill	6	–	–
– W. J. Hicks	103	–	–
– James Heaton	93	–	–
– Richard Hawkins	36	10	–
– Mark Hammond	20	16	–
– S. H. Haggard	199	–	–
– Charles Haydon	186	–	–
– W. A. Hunt	573	–	–
– J. W. Hinds	106	–	–
– John Hull	60	–	–
– John J. Harcourt	337	–	–
– James Henderson	193	–	–
– T. W. Horn	380	–	–
– Thomas Haywood	55	–	–
– Charles Hemsley	74	–	–
– William C. Hunt	74	–	–
– Samuel Horrod	233	–	–
– John Hotson	124	–	–
– J. A. Jackson	95	–	–
– Benjamin Jones	200	–	–
– W. R. Jarman	44	–	–
– Fisher Jackson	123	–	–
Mrs. Lucy Imeson	50	–	–
Mr. Rich. C. Jackson	100	–	–
– William Jamison	132	–	–
Francis Joyce	133	–	–
Henry Johnson	1,067	–	–
– William Jones	60	–	–

	Pension per Annum. £.	s.	d.
Mr. John Jones	70	–	–
– William Johnson	381	–	–
– Samuel Kershaw	400	–	–
– Edward Leslie	753	–	–
– Thos. H. Langcake	120	–	–
– John Lechmere	60	–	–
– Thomas Livingston	91	–	–
– William Lawson	46	10	–
– Evan Lewis	68	–	–
– William Lea	400	–	–
– Henry Lindup	50	–	–
– W. G. Lambert	130	–	–
– Edward Millward	164	–	–
– John Mingay	293	–	–
– Francis Morton	157	–	–
– Christopher Milchard	38	–	–
– Randle Messenger	80	–	–
– William Mack	52	10	–
– R. H. Mackenzie	120	–	–
– W. C. Maclean	187	–	–
– John Mayo	233	–	–
– James S. Miles	85	–	–
– Thos. G. Morgan	99	12	–
– Edward Marshall	74	–	–
– James Muzio	313	–	–
– John M'Laurin	103	–	–
– Jas. W. Nugent	28	12	–
– Edwin Norris	93	–	–
– Alfred E. Neville	213	–	–
– William Norris	35	10	–
– William Owen	67	10	–
– Joseph Oliver	90	–	–
– William Owen	370	–	–
– George Puplett	27	6	–
– Thos. W. Partridge	137	–	–
– Charles Preston	340	–	–
– W. H. Pemberton	227	–	–
– J. B. Pulham	420	–	–
– Henry Pritchard	111	–	–
– J. T. A. Patrick	113	–	–
– George Patrick	103	10	–
– James Pope	233	–	–
– John Pearse	120	–	–
– Joseph Pennington	155	–	–
– John Prince	125	–	–
– Joseph Patch	133	–	–
– Charles Ruddick	133	–	–
– Edward Rouse	440	–	–
– Wm. T. Restell	144	–	–
– George Ritherdon	180	–	–
– John Rich	233	–	–
– Joseph Rouse	74	–	–
– Robert Roberts	83	–	–
Mr. S. T. Roan	100	–	–
– Robert Rouse	389	–	–
– Charles J. Rumfitt	347	–	–
– J. R. Short	133	–	–
– Michael Sloper	123	–	–
– James Sabine	240	–	–
– John J. Seabrook	100	–	–
– T. S. Sadler	120	–	–
– Henry Speedy	70	–	–
– C. W. Smith	427	–	–
– James Snook	63	–	–
– W. H. Sanders	37	–	–
– Alex. J. Scott	540	–	–
– Charles Sleath	440	–	–
– Henry Snook	233	–	–
– E. S. Soulthorpe	37	–	–
– J. A. Tabor	407	–	–
– William Thomas	172	–	–
– William Terry	98	–	–
Mrs. Elizabeth Tarrant	60	–	–
Mr. Thomas Trew	540	–	–
– Henry Thomas	527	–	–
– W. J. W. Tuckett	120	–	–
– James Thomson	90	–	–
– William Upton	74	–	–
– John Vardon	240	–	–
– John Wilkins	133	–	–
– R. C. Woods	233	–	–
– Edward White	540	–	–
– Thomas Workman	100	–	–
– Jonathan West	163	–	–
– Nicholas Wellen	130	–	–
– Edmund Withers	45	16	–
– Wm. C. Wilkings	68	–	–
– Edw. Wright	288	–	–
– Henry Waylen	73	–	–
– William Williams	137	–	–
– William White	120	–	–
– Alex. Williamson	407	–	–
– Charles Wright	540	–	–
– C. H. Winfield	507	–	–
– Wm. Welch	37	–	–
– Wm. White	69	–	–
– William Walker	142	–	–
– Thomas Waters	67	–	–
– J. T. M. Wheeley	83	–	–
– Charles Walker	120	–	–
– Cornelius Wheeler	533	–	–
855 Commodores, labourers, gate-keepers, and others reduced from the late warehouse establishment, with pensions amounting to	19,303	1	–

East India House,
14 May 1852.

James C. Melvill,
Secretary.

Appendix, No. 3.

STATEMENT showing the Number and Expense of the Ecclesiastical Establishments under each Presidency in the Year 1832-33, and at the present Time.

BENGAL, 1832-33:	Sa. Rupees.
1 Bishop	43,103
1 Archdeacon	17,241
2 Senior Chaplains	26,724
35 Chaplains	3,17,606
2 Ditto, at Straits Settlements	18,372
1 Officiating ditto	2,871
Visitation and travelling allowances, establishment, and contingencies	54,908
Total Church Establishment	4,80,825
Scotch Kirk:	
2 Chaplains	22,414
Roman Catholic:	
Allowance to Priests	5,254
Total, Bengal	5,08,493

MADRAS:	Ms. Rupees.
1 Archdeacon	19,091
2 Senior Chaplains	26,160
21 Chaplains at 7,875	1,65,375
Travelling allowances, establishment, and contingencies	32,576
Total Church Establishment	2,43,202
Scotch Kirk:	
2 Chaplains	19,635
Establishment	1,050
Total Scotch Kirk	20,685
Roman Catholic:	
Allowance to Priests	5,744
Total, Madras	*Ms. Rs.* 2,69,631 or *Sa. Rs.* 2,52,889

BOMBAY:	By. Rupees.
1 Archdeacon	17,778
2 Senior Chaplains	28,560
13 Chaplains	1,04,000
Travelling allowances, establishment, and contingencies	36,647
Total Church Establishment	1,86,985
Scotch Kirk:	
2 Chaplains	20,382
Establishment	1,389
Total Scotch Kirk	21,771
Roman Catholic:	
Allowance to Priests	4,440
Total, Bombay	*By. Rs.* 2,13,196 *Sa. Rs.* 2,02,158
Grand Total	*Sa. Rs.* 9,63,540 or £. *Ster.* 96,354

BENGAL, 1850-51:	Co.'s Rupees.
1 Bishop	45,977
1 Archdeacon (also a Chaplain)	3,200
2 Senior Chaplains	27,912
19 Chaplains, at 9,600 per annum	1,82,400
40 Assistant Chaplains, at 6,000	2,40,000
2 Ditto ditto at 9,600 (Stationed in Straits Settlements)	19,200
Visitation and travelling allowances, establishment, and contingencies in 1849-50	47,761
Total Church Establishment	5,66,450
Scotch Kirk:	
2 Chaplains	23,112
Establishment	576
Total Scotch Kirk	23,688
Roman Catholic:	
Allowance to Priests	21,840
Total, Bengal	*Rs.* 6,11,978

MADRAS:	
1 Bishop	25,600
1 Archdeacon (also a Chaplain)	3,200
2 Senior Chaplains	26,160
9 Chaplains, at 8,400	75,600
18 Assistant Chaplains, at 6,000	1,08,000
Visitation and travelling allowances, establishment, and contingencies	50,460
Total Church Establishment	2,89,020
Scotch Kirk:	
2 Chaplains	19,635
Establishment	1,323
Total Scotch Kirk	20,958
Roman Catholic:	
Allowance to Priests	10,320
Total, Madras	*Rs.* 3,20,298

BOMBAY:	
1 Bishop	25,600
1 Archdeacon (also a Chaplain)	3,200
2 Senior Chaplains	26,160
5 Chaplains, at 8,400	42,000
16 Assistant Chaplains, at 6,000	96,000
Visitation and travelling allowances, establishment, and contingencies	30,127
Total Church Establishment	2,23,087
Scotch Kirk:	
2 Chaplains	20,160
Establishment	984
Total Scotch Kirk	21,144
Roman Catholic:	
Allowance to Priests	22,800
Total, Bombay	*Rs.* 2,67,031
Grand Total	*Co.'s Rs.* 11,99,307 or £. *Ster.* 1,12,435

ABSTRACT.

	No. of Persons.	Church Establishment.	No. of Persons.	Scotch Kirk.	Roman-catholic.	Total.
1832-33	82	£.88,623	6	£.6,246	£.1,485	£.96,354
1850-51	118	101,114	6	6,168	5,153	112,435

Statistical Office, East India House, 11 May 1852.

Edw. Thornton.

STATEMENTS respecting EDUCATION under each PRESIDENCY in *British India*, showing the Number of Institutions, distinguishing the English Seminaries from the Vernacular, the Expense, the Number of Teachers, the Number of Pupils, and the Number and Value of Scholar-hips. Appendix, No. 3.

INSTITUTIONS.	Expense.	Teachers.	Pupils.	SCHOLARSHIP.	
BENGAL.				*Number.*	*Value.*
ENGLISH AND MIXED INSTRUCTION.					
Hindoo College		26	488	29	—
Ditto, Paulshala Establishment		8	208	—	—
Ditto, Branch School		18	440	4	—
Sanserit College		12	281	29	—
Calcutta Mudrissa		16	307	48	—
Russapugla School		5	62	4	—
Hooghly College		37	409	30	—
Ditto, Branch School		11	182	5	—
Ditto, Infant School		2	48	—	—
Ditto, Mudrissa			180	28	—
Ditto, Muktab			52	—	—
Sitapore Mudrissa			40	5	—
Medical College		12	—	—	—
Dacca College		16	340	23	—
Kishnaghur College		15	204	21	—
Chittagong School		6	112	5	—
Commillah School		4	74	4	—
Sylhet School		3	52	4	—
Bauleah School		6	85	4	—
Midnapore School		7	116	4	—
Cuttack School		4	83	4	—
Patna School		5	57	4	—
Bhaugulpore School		7	115	4	—
Mozufferpore School		2	27	—	—
Gya School		3	71	—	—
Jessore School		4	97	5	—
Burdwan School		3		4	—
Bancoorah School		3	76	4	—
Baraset School		5	145	4	—
Howrah School		5	103	4	—
Ooterparah School		6	177	4	—
Tenasserim School		3	104	2	—
Akyab School		3	100	4	—
Ramree School		4	108	4	—
Gomhatti School		4	302	1	—
Sibsaugur School		2		1	—
Chota Nagpore School		10	74	—	—
Chybassa School		3	65	—	—
Barrackpore School		3	81	—	—
	—	283	5,465	291	*

* These SCHOLARSHIPS are divided as under:

		Total for Years.	Value Rupees per Annum.
English—Junior,	154	4	96 for four years.
„ Senior	49	6	360 for two years.
			480 for four years.
Oriental—Junior	50	4	96 for four years.
„ Senior	38	6	180 for two years.
			240 for four years.
TOTAL	291		49,524 Rupees per Annum.

Appendix, No. 3.

DISTRICT.	Number of Schools.	Expense.	Teachers.	Pupils.	SCHOLARSHIPS.	
					Number.	*Value.*
BENGAL—*continued.*						
VERNACULAR INSTRUCTION.						
Kamroop	25					
Luckempore	3					
Sibsaugur	9	- -	47	2,311	—	—
Durrung	10					
Bancoorah	2					
Baraset	2					
Burdwan	1					
Hooghly	3	- -	16	774	—	—
Jessore	3					
Nuddea	3					
24 Pergunnahs	2					
Bhangulpore	1					
Monghur	2					
Purneah	1	- -	6	266	—	—
Maldah	2					
Behar	1					
Sarun	1	- -	5	129	—	—
Shahabad	3					
Backergunge	2					
Dacca	2	- -	5	310	—	—
Mymensing	1					
Beerbhoom	3					
Bograh	1					
Moorshedabad	3	- -	12	468	—	—
Rajshahye	2					
Rungpore	3					
Cuttuck	2					
Pooree	2	- -	9	355	—	—
Balasore	2					
Midnapore	3					
Chittagong	1					
Bullooah	1	- -	4	72	—	—
Tipperah	2					
Total	104	- -	104	4,685	—	—
TOTAL, BENGAL L.P.	- -	*Rs.*3,87,110	—	—	—	—
NORTH-WESTERN PROVINCES (in 1848/49.)						
ENGLISH AND MIXED INSTRUCTION.						
Agra College	- -	- -	26	408	29	3,684
Delhi College	- -	- -	25	339	122	8,352
Benares College	- -	- -	26	230	40	4,800
Roorkee College	- -	- -	5	15	24	4,800
Bareilly School	- -	- -	10	219	16	1,200
Saugore School	- -	- -	12	217	1	96
Jubbulpore School	- -	- -	8	154	—	—
TOTAL	- -	- -	112	1,582	232	22,932
VERNACULAR INSTRUCTION.						
Model Schools for the improvement of the native Village Schools	8	- -	48	—	—	—
TOTAL, N.W.P.	- -	*Rs.*1,33,521	160	—	—	—
MADRAS:						
ENGLISH INSTRUCTION.						
Madras University High School	- -	- -	13	180	—	—
VERNACULAR INSTRUCTION.						
Tanjore Provincial School						
Combaconun School	—	—	—	—	—	—
Ramnad School						
Other similar Schools	—	—	—	—	—	—
TOTAL, MADRAS	- -	*Rs.* 43,558	—	—	—	—

Appendix, No. 3.

DISTRICT.	Expense.	Teachers.	Pupils.	SCHOLARSHIPS.	
				Number.	*Value.*
BOMBAY:					
ENGLISH AND MIXED INSTRUCTION.					
Elphinston Institutions:					
College	- -	30	42	—	—
Schools (2)	- -		520	—	—
Branch Schools (2)	- -	8	404	—	—
Grant Medical College	- -	6	27	—	—
Poonah School	- -	2	169	—	—
Ahmednuggur School	- -	1	52	—	—
Surah School	- -	9	290	—	—
Ahmedabad School	- -	2	99	—	—
Broach School	- -	1	67	—	—
Rutnagherry School	- -	1	51	—	—
Dharwar School	- -	2	40	—	—
Poonah Sanscrit College	- -	- -	305	84	5,880
	—	62	2,066	84	5,880
VERNACULAR INSTRUCTION.					
	No. of Schools.				
Presidency	- - - 7	- -	7	429	—	—
1st Division	- - - 133	- -	133	5,059	—	—
2d ditto	- - - 37	- -	37	2,298	—	—
3d ditto	- - - 56	- -	56	3,608	—	—
		—	233	11,394	—	—
TOTAL, BOMBAY	- - - -	*Rs.* 1,50,408	295	13,460	—	—

ABSTRACT.

NATURE OF INSTRUCTION.	Number of Institutions.	Expense.	Teachers.	Pupils.	SCHOLARSHIPS.	
		Rs.			*Number.*	*Value.*
Bengal, L. P., in 1849-50 - English and Mixed	37	3,87,110	283	5,465	291	49,524 Rs.
Bengal, L. P., in 1849-50 - Vernacular	104		104	4,685	—	per annum.
Ditto, N. W. P. in 1848-49 - English and Mixed	7	1,33,521	112	1,582	232	22,932
Ditto, N. W. P. in 1848-49 - Vernacular	8		48	—	—	—
Madras - - English and Mixed	1	43,558	13	180	—	—
Madras - - Vernacular	- -		cannot be given.		—	—
Bombay - English and Mixed	14	1,50,408	62	2,066	84	5,880
Bombay - Vernacular	233		233	11,394	—	—
TOTAL	(*a*) *Rs.* 7,14,597 or £. 66,993.		855	25,372	607	78,336 (*b*)

(*a*) Disbursed from the annual revenue, and exclusive of interest on accumulated balances, local funds, tuition fees, &c.

(*b*) Exclusive of scholarships endowed by private individuals.

Statistical Office, East India House, 11 May 1852.

Edw. Thornton.

East India House, 11 May 1852.

JAMES C. MELVILL, Secretary.

Appendix, No. 3. **STATEMENT of the TERRITORIES and TRIBUTARIES acquired since the 1st May 1834, with the Area of such Territories, the Population, the Revenue, and Civil Charges.**

	Date of Annexation.	Area.	Population.	Revenue.	Civil Charges.
		Sq. Miles.		£.	£.
The Punjab	Part in 1846, remainder in 1849	78,447	4,100,983	1,200,000	900,000
Sinde	1843	52,129	1,087,762	260,000	460,000
Sattara	1848	10,222	1,005,771	195,000	210,000
Jyntea	1835	3,124	145,000		
Sumbulpore	1850	4,693	800,000		
Kurnool	1841	3,243	241,632		
Coorg	1834	1,500	65,437		
Colaba	1843	318	53,453	The revenue and civil charges of these States cannot be stated separately. In the larger number of cases they have been incorporated with other divisions.	
Seik States, on the N.W. frontier	Between 1836 and 1847	4,559	619,413		
Part of Sikhim	1850	834	30,882		
Part of Upper Assam, viz., Luckimpore and Joorhat	1836	5,915	230,000		
Jaloun	1842	1,873	176,297		
Jeitpore	1850	165	16,000		
	—	167,013	8,572,630		

The settlements of Trangubar and Serampore were acquired in 1845, by purchase, from the Danish Government.

In the Southern Mahratta Country, and elsewhere, several small territorial possessions, too unimportant to deserve the name of States, have lapsed to the British from various causes. The area and population of these cannot be furnished, but both are inconsiderable.

Statistical Office, East India House,
13 May 1852.

Edw. Thornton.

A STATEMENT of the TARIFF of DUTIES now in force in *British India*.

ARTICLES.	BENGAL.		MADRAS.		BOMBAY.		REMARKS.
	Import Duty.	Export Duty.	Import Duty.	Export Duty.	Import Duty.	Export Duty.	
Alum	10 p' cent	—	10 p' cent.	—	10 p' cent.	—	
Betle nut, boiled	—	—	10 p' cent.	—			
Ditto, raw	—	—	5 p' cent.	—			
Books, British	free	—	free	—	free.	—	
Ditto, foreign	3 p' cent	—	3 p' cent.	—	3 p' cent.	—	
Ditto, printed in India	—	free.	—				
Ditto, maps and drawings in India	—	—	—	free	—	free.	
Bullion and coin	free	free	free	free	free	free.	
Camphor	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Cassia	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Cloves	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Coal, coke, bricks, chalk, and stones	free.	—					
Ditto, ditto (marble and wrought stones excepted),	—	—	free	—	free.	—	
Coffee	7½ p' cent.	—	7½ p' cent.	—	7½ p' cent.	—	
Coral	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Cotton Wool	—	free	—	free	—	free.	
Ditto, produce of continent of India	—	—	free	—	free.	—	
Ditto, foreign territories	—	—	9 *as.* p' maund	—	9 *as.* p' maund	—	If imported from the continent of India, "free."
Cotton and silk piece goods, of all manufactures of cotton or silk, except thread, twist, and yarn, or of cotton or silk mixed with any other material (British).	5 p' cent.	—	5 p' cent.	—	5 p' cent.	—	
Ditto, ditto (foreign)	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Cotton thread, twist, and yarn (British).	3½ p' cent.	—	3½ p' cent.	—	3½ p' cent.	—	
Ditto ditto (foreign)	7 p' cent.	—	7 p' cent.	—	7 p' cent.	—	
Gram and pulse	free	— 1 *a.* p' bag of 2 maunds; if not in bags, ½ *a.* p' maund.	—	—	free.	—	
Ditto, other than rice and paddy	—	—	free	— 1 *a.* p' bag of 2 maunds, or ½ *a.* p' maund.	—		
Rice and paddy	—	—	— 2 *as.* p' bag of 2 maunds, or 1 *a.* p' maund.	— 2 *as.* p' bag of 2 maunds, or 1 *a.* p' maund.	—		
Horses and other animals	free	free	free	free	free	free.	

(*continued*)

A STATEMENT of the Tariff of Duties now in force in *British India*—continued.

ARTICLES.	BENGAL.		MADRAS.		BOMBAY.		REMARKS.
	Import Duty.	Export Duty.	Import Duty.	Export Duty	Import Duty.	Export Duty.	
Ice	free	—	free.	—	free.	—	
Indigo	—	3 *Rs.* p' maund	—	3 *Rs.* p' maund	—		
Lac dye and shell lac	—	4 p' cent.	—				
Marine stores (British)	5 p' cent.	—	5 p' cent.	—	5 p' cent.	—	
Ditto, ditto (foreign)	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Metals, wrought or unwrought (British).	5 p' cent.	—	5 p' cent.	—	5 p' cent.	—	
Ditto, ditto (Foreign)	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Nutmegs and mace	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Opium	24 *Rs.* p' seer of 80 tolas.	—	24 *Rs.* p' seer of 80 tolas.	—			
Ditto, purchased at Calcutta Government sales.	—	free.	—				
Ditto, covered by a pass	—	—	—	—	free	free.	
Ditto, not covered by a pass	—	—	—	prohibited	24 *Rs.* p' seer of 80 tolas.	prohibited.	
Pepper	10 p' cent.	—	10 p' cent.	—	10 p' cent.	—	
Porter, beer, ale, cyder, and similar fermented liquors.	5 p' cent.	—	5 p' cent.	—	5 p' cent.	—	
Precious stones and pearls	free	free	free	free	free	free.	
Rattans	7½ p' cent.	—	7½ p' cent	—	7½ p' cent	—	
Salt	2 *Rs.* 8 *as.* p' maund of 80 tolas p' seer.	—	3 *Rs.* p' maund*	Free, if paid the price fixed on salt declared for exportation to places not subordinate to Presidency of Fort St. George.	—	† (*a*)	(*a*) Salt exported to Madras pays quarter anna per maund. Salt exported to Malabar, Cochin, and Travancore, 1 anna per maund, and it may be exported free to foreign or British ports in India or Ceylon.
Ditto, not covered by a pass	—	—	—	—	12 p' maund of 3,200 tolas.	—	
Ditto, having paid Excise duty of 12 annas per maund.	—	—	—	—	—	free.	

Silk, Bengal, wound	- - -	- - 8 *as.* p' seer of 80 tolas.	—			
Ditto, raw filature	- - -	- - 3½ *as.* p' seer of 80 tolas.	—			
Spirits	- - 1 *R.* 8 *as.* p' imp. gall. (*b*) (*c*)	- - -	- - 1 *R.* 8 *as.* p' imp. gall. (*b*)	- - -	- - 1 *R.* 8 *as.* p' imp. gall. (*b*)	—
Sugar	- (*d*) -	- - -	- (*d*) -	—		
Ditto and rum to British ports	- - -	free - -	- - -	free.	—	
Ditto - ditto to foreign ports	- - -	3 p' cent. -	- - -	3 p' cent.	—	
Tea	10 p' cent. -	- - -	10 p' cent. -	- - -	10 p' cent.	—
Tobacco	- - -	4 *as.* p' maund	10 p' cent. -	10 p' cent. -	- - 1 *R.* 8 *as.* p' maund of 80 tolas p' seer. (*e*)	- - 1 *R.* 8 *as.* p' maund.
Vermillion	10 p' cent. -	- - -	10 p' cent. -	- - -	10 p' cent.	—
Wines and liqueurs	- - 1 *R.* p' imp. gall.	- - -	- - 1 *R.* p' imp. gall.	- - -	- - 1 *R.* p' imp. gall.	—
Woollens, British	5 p' cent. -	- - -	5 p' cent. -	- - -	5 p' cent.	—
Ditto, foreign	10 p' cent. -	- - -	10 p' cent. -	- - -	10 p' cent.	—
All manufactured articles not named above.	5 p' cent. -	- - -	5 p' cent. -	- - -	5 p' cent.	—
All country manufactured articles not named above.	- - -	3 p' cent. (*f*)	- - -	- - -	3 p' cent. (*f*)	3 p' cent. (*f*)
All articles not named above	3½ p' cent. (*f*)	- - -	3½ p' cent. (*f*)	3 p' cent. (*f*)	—	

(*b*) And the duty on spirits shall be rateably increased as the strength exceeds London proof, and when imported in bottles, five quart bottles shall be deemed equal to the imperial gallon.

(*c*) Rum and rum shrub, the produce of any country, into which foreign sugar and rum can be legally imported—prohibited.

(*d*) The importation of sugar which is not the "growth of a British possession into which foreign sugar cannot be legally imported"—prohibited.

(*e*) Which duty shall be the minimum Customs duty levied on raw tobacco, and all preparations thereof in all the ports of the Bombay Presidency, but if at the rate of 5 per cent. on the actual value, a higher duty than 1 rupee 8 annas per maund shall be leviable on any preparation of tobacco, the duty shall be levied *ad valorem* at that rate; and the Customs duty laid upon tobacco shall be allowed in settling for the special duty levied on the import of this article into the Island of Bombay, which special duty shall be levied at the rate of 7½ rupees per Indian maund.

(*f*) All port to port trade throughout British India except in the articles of salt and opium was rendered free by Act VI. of 1848.

* It has been recommended that the duty should be equal only to the difference between the selling and cost price. Salt from Bombay is received from shipper at fixed price, the difference between that price and the price at which the salt is delivered by Government for consumption being the duty realized.

† Salt exported to Bengal pays excise duty, but receives credit for amount in adjustment of local duty. The shipper exporting salt to Madras has to give security for the payment of the full duty, failing to produce certificate from place of import.

Statistical Office, East India House,
13 May 1852.

Edw. Thornton.

STATEMENT showing the POPULATION of *British India* under the different Heads of Presidencies, Provinces, and Districts, and Specifying the Area in British Miles.

BENGAL REGULATION DISTRICTS.

DIVISIONS.	DISTRICTS.	AREA		POPULATION	
		Of each District.	Of each Division.	Of each District.	Of each Division.
		Sq. Miles.			
Jessore	Jessore	3,512		381,744	
	Twenty-four Pergunnahs	1,186		288,000	
	Burdwan	2,224		1,854,152	
	Hooghly	2,089		1,520,840	
	Nuddea	2,942		298,736	
	Bancoorah	1,476		480,000	
	Baraset	1,424		522,000	
			14,853		5,345,472
Bhaugulpore	Bhaugulpore	5,806		2,000,000	
	Dinajpore	3,820		1,200,000	
	Monghyr	2,558		800,000	
	Poorneah	5,878		1,600,000	
	Tirhoot	7,402		2,400,000	
	Maldah	1,000		431,000	
			26,464		8,431,000
Cuttack	Cuttack, with Pooree: Cuttack 3,061; Poore 1,768	4,829		1,000,000	
	Balasore	1,876		556,395	
	Midnapore and Hidgellee	5,029		666,328	
	Koordah	930		571,160	
			12,664		2,793,883
Moorshedabad	Moorshedabad	1,856		1,045,000	
	Bagoorah	2,160		900,000	
	Rungpore	4,130		2,559,000	
	Rajshahye	2,084		671,000	
	Pubna	2,606		600,000	
	Beerbhoom	4,730		1,040,876	
			17,566		6,815,876
Dacca	Dacca	1,960		600,000	
	Furreedpore, Dacca, Jelalpore	2,052		855,000	
	Mymensing	4,712		1,487,000	
	Sylhet, including Jyntea	8,424		380,000	
	Bakergunge, including Deccan Shabarpore	3,794		733,800	
			20,942		4,055,800
Patna	Shahabad	3,721		1,600,000	
	Patna	1,828		1,200,000	
	Behar	5,694		2,500,000	
	Sarun, with Chumparan	2,560		1,700,000	
			13,803		7,000,000
Chittagong	Chittagong	2,560		1,000,000	
	Tipperah and Bulloah	4,850		806,950 600,000	
			7,410		2,406,950
	Carried forward		113,702		36,848,981

BENGAL—*continued.*

The NON-REGULATION PROVINCES within the limits of the PRESIDENCY of *Bengal*, subject to the Authority of Functionaries appointed by the Governor-General or Government of Bengal, are as follows:—

DIVISIONS.	DISTRICTS.	AREA		POPULATION	
		Of each District.	Of each Division.	Of each District.	Of each Division.
		Sq. Miles.			
	Brought forward	- -	113,702	- -	36,848,981
	Jaloun and the Pergunnahs, ceded by Jhansie	- -	1,873	- -	176,297
	The Saugor and Nerbudda Territories, comprising the Districts of—				
Saugor and Nerbudda	Saugor	1,857	- -	305,594	
	Jubbulpore	6,237	- -	442,771	
	Hoshungabad	1,916	- -	242,641	
	Seonee	1,459	- -	227,070	
	Dumoh	2,428	- -	363,584	
	Nursingpore	501	- -	254,486	
	Baitool	990	- -	93,441	
			15,388		1,929,587
	British Mahairwarrah	- -	282	- -	37,715
Cis Sutlej	Umballah	293	- -	67,134	
	Loodianah, including Wudni	725	- -	120,898	
	Kythul and Ladwa	1,538	- -	164,805	
	Ferozepore	97	- -	16,890	
					369,727
	Territory lately belonging to Seik Chiefs who have been reduced to the condition of British subjects, in consequence of non-performance of feudatory obligations during Lahore war	1,906	- -	- -	249,686
			4,559		
North-East Frontier (Assam)	Cossya Hills	729	- -	10,935	
	Cachar	4,000	- -	60,000	
			4,729		
	Lower: Camroop	2,788	- -	- -	300,000
	Lower: Nowgong	4,160	- -	- -	70,000
	Lower: Durrung	2,000	- -	- -	80,000
		8,948			
	Upper: Joorhat (Seebpoor)	2,965	- -	- -	200,000
	Upper: Luckimpoor	2,950	- -	- -	30,000
	Upper: Sudiya, including Mutruck	6,942	- -	- -	30,000
		12,857			
			21,805		780,935
Goalpara	- - - - - - - - -	- -	3,506	- -	400,000
Arracan	- - - - - - - - -	- -	15,104	- -	321,522
Tenasserim Provinces	- - - - - - - - -	- -	29,168	- -	115,431
South-West Frontier	Sumbulpore	4,693	- -	800,000	
	Ramgurh, or Hazareebah	8,524	- -	372,216	
	Lohurdugga: Chota, Nagpore, and Palamow	5,308 / 3,468	- -	482,900	
	Singhbhoom	2,944	- -	200,000	
	Maunbhoom: Pachete	4,792	- -	772,340	
	Maunbhoom: Barabhoom	860			
			30,589		2,627,456
The Punjaub, inclusive of the Julundur, Doab and Kooloo Territory	- - - - - - - - -	- -	78,447	- -	4,100,983
	The Sunderbunds	—	—	—	—
	From Saugor Island, on the West, to the Ramnabad Channel on the East	- -	6,500	- -	unknown.
	TOTAL		325,652	- -	47,958,320

NORTH-WESTERN PROVINCES.

The Regulation Provinces of the Agra Division of the Bengal Presidency, subject to the Jurisdiction of the Lieutenant-Governor of the North-Western Provinces, are divided as follows.

DIVISIONS.	DISTRICTS.	AREA		POPULATION	
		Of each District.	Of each Division.	Of each District.	Of each Division.
		Sq. Miles.			
Delhi	Paneeput	1,279		283,420	
	Hurreeanah	3,300		225,086	
	Delhi	602		306,550	
	Rohtuck	1,340		294,119	
	Goorgaon	1,942		460,326	
			8,463		1,569,501
Meerut	Saharunpoor	2,165		547,353	
	Mozuffernuggur	1,617		537,594	
	Meerut	2,332		860,736	
	Boolundshuhur	1,855		699,393	
	Allygurh	2,149		739,356	
			10,118		3,384,432
Rohilcund	Bijnour	1,904		620,546	
	Moradabad	2,967		997,362	
	Budaon	2,368		825,712	
	Bareilly and Pillibheet	2,937		1,143,657	
	Shajehanpore	2,483		812,588	
			12,659		4,399,865
Agra	Muttra	1,607		701,688	
	Agra	1,860		828,220	
	Furruckabad	1,909		854,799	
	Mynpoorie	2,009		639,809	
	Etawah	1,674		481,224	
			9,059		3,505,740
Allahabad	Cawnpore	2,337		993,031	
	Futtehpore	1,583		511,132	
	Humeerpore and Calpee	2,240		452,091	
	Banda	2,878		552,526	
	Allahabad	2,801		710,263	
			11,839		3,219,043
Benares	Goruckpore	7,346		2,376,533	
	Azinghur	2,520		1,313,950	
	Jounpore	1,552		798,503	
	Mirzapore	5,235		831,388	
	Benares	994		741,426	
	Ghazepore	2,187		1,059,287	
			19,834		7,121,087
	Carried down		71,972		23,199,668

NON-REGULATION PROVINCES.

DIVISIONS.	DISTRICTS.	AREA		POPULATION	
		Of each District.	Of each Division.	Of each District.	Of each Division.
		Sq. Miles.			
	Brought down		71,972		23,199,668
	The Butty Territory, including Wuttoo	3,017		112,974	
	Pergunnah of Kote Kasim	70		13,767	
	Jaunsar and Bawur	579		24,684	
	Deyrah Dhoon	673		32,083	
	Kuman, including Ghurwal	6,962		166,755	
	Ajmeer	2,029		224,891	
	British Nimaur	269		25,727	
			13,599		600,881
	Total		85,571		23,800,549

MADRAS.

Madras is divided, for Revenue Purposes, into Twenty-one Divisions or Collectorates, of which the Eighteen following are under the Regulations of the *Madras* Government.

DIVISIONS.	DISTRICTS.	AREA		POPULATION	
		Of each District.	Of each Division.	Of each District.	Of each Division.
			Sq. Miles.		
	Rajahmundry	- -	6,050	- -	887,260
	Masulipatam	- -	5,000	- -	544,672
	Guntoor, including Palnaud	- -	4,960	- -	483,831
	Nellore	- -	7,930	- -	421,822
	Chingleput	- -	3,020	- -	404,368
	Madras, included in Chingleput	- -	- -	- -	462,951
	Arcot, South Division, including Cuddalore.	- -	7,610	- -	873,925
	Arcot, North Division, including Consoody.	- -	5,790	- -	623,717
	Bellary	- -	13,056	- -	1,200,000
	Cuddapah	- -	12,970	- -	1,228,546
	Salem, including Yomundoor and Mullapandy.	- -	8,200	- -	946,181
	Coimbatore	- -	8,280	- -	821,986
	Trichinopoly	- -	3,000	- -	634,400
	Tanjore, including Najore	- -	3,900	- -	1,128,730
	Madura, including Dindigul	- -	10,700	- -	570,340
	Tinnivelly	- -	5,700	- -	1,065,423
	Malabar	- -	6,060	- -	1,318,398
	Canara	- -	7,720	- -	995,656
	Carried down	- - -	119,946	- -	14,612,206

The Three following are Non-Regulation Districts, and are under the Control of Agent of the Governor.

DIVISIONS.	DISTRICTS.	AREA		POPULATION	
		Of each District.	Of each Division.	Of each District.	Of each Division.
			Sq. Miles.		
	Brought down	- - -	119,946	- -	14,612,206
	Gangam	6,400	- -	438,174	
	Vizagapatam	15,300	- -	1,047,414	
	Kurnool	3,243	- -	241,632	
			24,943		1,727,220
	Total	- - -	144,889	- -	16,339,426

BOMBAY.

For Revenue Purposes the British Territory of the *Bombay* Presidency is divided into Thirteen Divisions or Collectorates.

DIVISIONS.	DISTRICTS.	AREA		POPULATION	
		Of each District.	Of each Division.	Of each District.	Of each Division.
			Sq. Miles.		
Surat			1,629		492,684
Broach			1,319		290,984
Ahmedabad			4,356		650,223
Kaira			1,869		580,631
Khandeish			9,311		778,112
Tannah, or Northern Concan			5,477		815,849
Poonah			5,298		666,006
Ahmednuggur, including Nassick Sub-collectorate			9,931		995,585
Sholapore			4,991		675,115
Belgaum			5,405		1,025,882
Dharwar			3,837		754,385
Rutnagherry, or Southern Concan			3,964		665,238
Bombay Island, including Colaba Island			18		566,119
	Carried down		57,405		8,956,813

The following are the NON-REGULATION PROVINCES under the Control of the Bombay Government.

DIVISIONS.	DISTRICTS.	AREA		POPULATION	
		Of each District.	Of each Division.	Of each District.	Of each Division.
			Sq. Miles.		
	Brought down		57,405		8,956,813
Colaba			318		58,721
Sinde	Shikapore	6,120		350,401	
	Hydrabad	30,000		551,811	
	Kurrachee	16,000		185,550	
			52,120		1,087,762
Sattara			10,222		1,005,771
	TOTAL		120,065		11,109,067
EASTERN STRAITS SETTLEMENTS:					
	Penang	160		39,589	
	Province Wellesley	140		51,509	
			300		91,098
	Singapore		275		57,421
	Malacca		1,000		54,021
	TOTAL		1,575		202,540

ABSTRACT

ABSTRACT.

BRITISH STATES.	AREA.		POPULATION.	
	Sq. Miles.			
Bengal	325,652		47,958,320	
North-Western Provinces	85,571		23,800,549	
Madras	144,889		16,339,426	
Bombay	120,065		11,109,067	
Eastern Straits Settlements	1,575		202,540	
		677,752		99,409,902
NATIVE STATES:				
Bengal	583,404		43,054,596	
Madras	50,637		4,691,230	
Bombay	56,320		4,613,225	
		690,361		52,359,051*
		1,368,113		151,768,953
FOREIGN STATES:				
French	188		171,217	
Portuguese	800		not known	
		988		171,217
GRAND TOTAL		1,369,101		151,940,170

* It is proper to observe, that this statement of the population of the Native States must be regarded only as an approximation to the actual amount. In a large number of cases the particulars have been derived from official sources; where no information of an official character existed, recourse was had to such publications as had reference to the subject; but some of these, it is right to mention, are not of recent date. Thus, the population of the States of Central India is given chiefly on the authority of Sir John Malcolm, and that of the Rajpoot States on that of Colonel Tod. In regard to the few States where no information from any quarter was attainable, the density of the population has been calculated in the same ratio to their areas as was found to prevail in the territories by which they are respectively surrounded.

Statistical Office, East India House,
13 May 1852.

Edw. Thornton.

STATEMENT showing the Number of EUROPEAN RESIDENTS under each Presidency in British India, who are not in the Service of The Queen or of the East India Company.

	Males.	Females.	TOTAL.
Bengal	3,662	3,087	6,749
Madras	1,087	574	1,661
Bombay	980	616	1,596†
	5,729	4,277*	10,006

* Exclusive of the wives and families of civil and military servants.

† The numbers given for Bombay are stated upon estimate, the census returns for that Presidency not admitting of a strictly accurate classification.

Note.—In regard to the resort of Europeans to India, there is reason to conclude that little or no accession has taken place within the last 20 years. From the best sources of information which could be rendered available, it would appear that the number of British-born subjects, not in the service of the Company, residing in the interior of the country, and engaged in agricultural or manufacturing pursuits, including indigo and sugar planters, farmers, landed proprietors, cotton agents, &c., does not exceed

In Bengal	273
Madras	37
Bombay	7
TOTAL	317

Statistical Office, East India House,
13 May 1852.

Edw. Thornton.

East India House,
13 May 1852.

JAMES C. MELVILL,
Secretary.

Appendix, No. 3.

STATEMENT of the EXTENT of the EXPERIMENTAL LINES OF RAILWAY in *Bengal* and *Bombay* respectively, together with an Account of the Progress made, and of the Expense incurred in the Prosecution of those Undertakings.

BENGAL RAILWAY.

THE Experimental Railway now in course of construction in the Bengal Presidency will extend a distance of 116 miles, consisting of 41 miles of a main line from Calcutta towards Rajmahal and the N.W. Provinces, and 75 miles of a branch to the Burdwan and Raneegunge coal districts. This railway is being executed by a company, who have undertaken to raise a capital of £.1,000,000 for the purpose; the East India Company providing the land, and guaranteeing, under certain contingencies, which are specified in a deed of contract, five per cent. upon the capital as it is paid into their Treasury. The works were commenced in September 1850. Different sections of the whole line are in the hands of contractors, considerable progress has been made in the works, and it is expected that the Railway will be opened in the course of next (1853) year.

No account has yet been received of the expenses incurred by the Government in providing the land.

Surveys are now being taken of the line of country between Pundooah and Rajmahal with a view of extending the railway in that direction.

BOMBAY RAILWAY.

THE portion of railway already sanctioned, and now in course of construction in the Bombay Presidency, extends from Bombay to Callian, a distance of 32 miles, together with a branch to the Port of Mahim, two miles in length. The works on the line, as far as Tannah, 21 miles, have been in operation about 12 months, and it is expected that this section will be opened by the end of the present year. The next section of the line, reaching four miles beyond Tannah, is also rapidly progressing, and will probably be completed in the spring of 1853. The third section, which extends to Callian, has been surveyed, and the works are advertised for contract.

A capital of 500,000 *l.* for the construction of the above line was raised by the Great Indian Peninsula Railway Company, upon the same terms as those conceded to the East Indian Railway Company, but the probable cost, exclusive of rolling stock, will not exceed 350,000 *l.*

Under a clause in the contract, a further sum of 500,000 *l.* may be raised by this Company, for the purpose of extending the line in a direction to be fixed upon by Government. The surveys are now being prosecuted with the view of ascertaining the best route for crossing the Ghauts.

East India House,
14 May 1852.

JAMES C. MELVILL,
Secretary.

STATEMENT of the Value of the IMPORTS between the several PRESIDENCIES of *British India* and the *United Kingdom*, and other Countries, in each Year, from 1834–35 to 1849–50.

	MERCHANDIZE.					TREASURE.				MERCHANDIZE AND TREASURE.			
	Bengal.	Madras.	Bombay.	TOTAL.	Of which from England.	Bengal.	Madras.	Bombay.	TOTAL.	Bengal.	Madras.	Bombay.	TOTAL.
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*
1834–35	1,99,91,307	50,32,900	1,75,86,858	4,26,11,065	2,68,22,216	64,62,248	15,31,150	1,09,36,835	1,89,30,233	2,64,53,555	65,64,050	2,85,23,693	6,15,41,298
1835–36	2,17,03,613	47,23,285	2,13,91,580	4,78,18,478	3,13,54,106	68,71,687	11,27,602	1,34,65,362	2,14,64,651	2,85,75,300	58,50,887	3,48,56,942	6,92,83,129
1836–37	2,78,28,965	59,70,276	2,15,70,661	5,53,69,902	3,83,05,042	61,25,274	7,59,580	1,34,76,818	2,03,61,672	3,39,54,239	67,29,856	3,50,47,479	7,57,31,574
1837–38	2,46,39,050	60,39,238	1,96,46,423	5,03,24,711	3,21,06,633	1,04,88,830	12,85,429	1,46,26,754	2,64,01,013	3,51,27,880	73,24,667	3,42,73,177	7,67,25,724
1838–39	2,63,21,522	64,74,021	1,96,11,224	5,24,06,767	3,50,59,300	121,90,314	13,11,340	1,66,07,541	3,01,09,195	3,85,11,836	77,85,361	3,62,18,765	8,25,15,962
1839–40	3,34,15,915	68,33,079	1,80,63,374	5,83,12,368	4,28,94,892	1,22,67,867	11,24,062	60,60,713	1,94,52,642	4,56,83,782	79,57,141	2,41,24,087	7,77,65,010
1840–41	4,59,07,555	76,89,328	3,05,62,522	8,41,59,405	6,01,43,398	91,88,079	6,81,465	79,92,989	1,78,62,533	5,50,95,634	83,70,793	3,85,55,511	10,20,21,938
1841–42	4,26,29,101	67,83,268	2,84,73,284	7,78,85,653	5,43,95,648	98,96,176	6,75,609	78,41,568	1,84,13,353	5,25,25,277	74,58,877	3,63,14,852	9,62,99,006
1842–43	3,91,51,858	58,11,805	3,10,72,366	7,60,36,029	5,35,49,012	1,64,87,117	7,94,130	1,71,51,669	3,44,32,916	5,56,38,975	66,05,935	4,82,24,035	11,04,68,945
1843–44	4,47,44,726	65,22,637	3,69,10,611	8,81,77,974	6,34,73,490	1,75,23,763	11,52,409	2,92,70,609	4,79,46,781	6,22,68,489	76,75,046	6,61,81,220	13,61,24,755
1844–45	5,93,39,902	1,04,68,940	3,77,31,817	10,75,40,659	7,95,21,795	1,58,13,651	18,85,612	1,98,25,455	3,75,24,718	7,51,53,553	1,23,54,552	5,75,57,272	14,50,65,377
1845–46	5,23,26,174	84,99,134	3,00,49,486	9,08,74,794	6,47,71,431	99,10,058	17,22,976	1,33,26,552	2,49,59,586	6,22,36,232	1,02,22,110	4,33,76,038	11,58,34,380
1846–47	5,31,34,429	88,18,041	2,70,14,175	8,89,66,645	6,42,04,045	1,33,62,287	14,71,994	1,45,64,943	2,93,99,224	6,64,96,716	1,02,90,035	4,15,79,118	11,83,65,869
1847–48	4,67,13,614	97,66,641	2,94,95,915	8,59,76,170	5,79,02,284	74,72,234	13,21,533	1,09,40,147	1,97,33,914	5,41,85,848	1,10,88,174	4,04,36,062	10,57,10,084
1848–49	4,35,60,144	94,80,720	3,04,07,178	8,34,48,042	5,51,21,104	1,41,46,091	11,71,992	2,67,26,950	4,20,45,033	5,77,06,235	1,06,52,712	5,71,34,128	12,54,93,075
1849–50	5,28,31,701	90,60,046	4,11,07,139	10,29,98,886	7,57,89,807	1,21,48,653	12,14,371	2,06,05,050	3,39,68,074	6,49,80,354	1,02,74,417	6,17,12,189	13,69,66,960

STATEMENT of the Value of EXPORTS between the several Presidencies of *British India* and the *United Kingdom*, and other Countries, in each Year, from 1834–35 to 1849–50.

	MERCHANDIZE.					TREASURE.				MERCHANDIZE AND TREASURE.			
	Bengal.	Madras.	Bombay.	TOTAL.	Of which to England.	Bengal.	Madras.	Bombay.	TOTAL.	Bengal.	Madras.	Bombay.	TOTAL.
	Rupees.	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*	*Rupees.*
1834–35	4,09,20,436	88,61,079	3,01,52,688	7,99,34,203	3,05,69,730	6,65,549	10,63,776	2,18,082	19,47,407	4,15,85,985	99,24,855	3,03,70,770	8,18,81,610
1835–36	5,53,72,967	1,12,14,395	4,44,77,593	11,10,64,955	3,97,53,038	5,65,994	3,15,289	1,99,810	10,81,093	5,59,38,961	1,15,29,684	4,46,77,403	11,21,46,048
1836–37	6,68,82,110	1,27,88,009	5,27,31,713	13,24,01,832	4,91,54,702	16,13,164	7,26,158	3,00,018	26,39,340	6,84,95,274	1,35,14,167	5,30,31,731	13,50,41,172
1837–38	6,76,53,760	96,62,085	3,51,11,956	11,24,27,801	4,35,38,221	14,04,337	10,64,318	9,37,908	34,06,563	6,90,58,097	1,07,26,403	3,60,49,864	11,58,34,364
1838–39	6,79,16,215	1,02,04,828	3,96,26,650	11,77,47,693	4,51,31,593	16,27,600	9,12,371	9,39,087	34,79,058	6,95,43,815	1,11,17,199	4,05,65,737	12,12,26,751
1839–40	6,80,09,258	1,22,84,678	2,83,33,520	10,86,27,456	5,96,99,519	20,00,174	12,74,464	14,30,593	47,05,231	7,00,09,432	1,35,59,142	2,97,64,113	11,33,32,687
1840–41	8,06,05,651	1,04,41,658	4,35,08,533	13,45,55,842	7,05,43,881	14,62,061	8,93,005	13,09,793	36,64,859	8,20,67,712	1,13,34,663	4,48,18,326	13,82,20,701
1841–42	8,06,63,841	1,24,25,824	4,51,62,511	13,82,52,176	7,12,07,484	15,91,555	18,04,817	17,54,385	51,50,757	8,22,55,396	1,42,30,641	4,69,16,896	14,34,02,933
1842–43	7,36,34,357	1,30,19,916	4,88,63,973	13,55,18,246	5,82,09,658	7,29,341	2,53,172	11,75,453	21,57,966	7,43,63,698	1,32,73,088	5,00,39,426	13,76,76,212
1843–44	9,89,11,098	1,20,86,551	6,15,37,123	17,25,34,772	7,76,01,283	18,57,947	2,16,000	53,86,816	74,60,763	10,07,69,045	1,23,02,551	6,69,23,939	17,99,95,535
1844–45	9,82,21,971	1,64,14,627	5,12,65,526	16,59,02,124	7,24,06,197	39,65,434	6,50,533	64,52,435	1,10,68,402	10,21,87,405	1,70,65,160	5,77,17,961	17,69,70,526
1845–46	9,81,56,759	1,41,12,172	5,80,17,805	17,02,86,736	6,65,89,433	28,70,792	6,57,644	46,31,848	81,60,284	10,10,27,551	1,47,69,816	6,26,49,653	17,84,47,020
1846–47	9,23,43,934	1,51,61,468	4,60,48,973	15,35,54,375	6,51,16,865	28,54,043	6,81,699	36,02,954	71,38,696	9,51,97,977	1,58,43,167	4,96,51,927	16,06,93,071
1847–48	7,96,18,571	1,27,72,963	4,07,32,436	13,31,23,970	5,68,38,267	90,50,711	21,42,626	30,67,043	1,42,60,380	8,86,69,282	1,49,15,589	4,37,99,479	14,73,84,350
1848–49	9,03,88,639	1,21,24,629	5,83,71,750	16,08,85,018	6,19,19,593	78,08,785	73,38,483	102,50,157	2,53,97,425	9,81,97,424	1,94,63,112	6,86,21,907	18,62,82,443
1849–50	10,14,80,387	1,27,28,842	5,89,13,764	17,31,22,993	7,02,64,706	35,42,058	7,26,378	54,44,005	97,12,441	10,50,22,445	1,34,55,220	6,43,57,769	18,28,35,434

Statistical Office, East India House,
17 May 1852.

Edw. Thornton.

STATEMENT showing the Number of the NATIVES of *India* employed in the Civil Administration of British India in the Year 1828, and at the present Time.

	1828.	1849.
Revenue and Judicial:		
Principal Sudder Aumeens	-	64
Sudder Aumeens	157	81
Moonsiffs	86	494
Deputy Magistrates	-	11
Deputy and Assistant Collectors	-	86
Sub-Collectors' Assistants	-	27
Abkaree Superintendents	-	15
Tehsuldars	356	276
Sherishtadars	367	155
Mamlutdars	9	110
Dufterdars	2	19
Camavisdars	57	—
Adawluttus	-	5
Meer Moonshees	-	1
Educational	14	479
Various	149	990
TOTAL	1,197	2,813

Before 1828 there were only two grades of Native Judges, viz., the Sudder Aumeens and Moonsiffs.

The office of Principal Sudder Aumeen was instituted in 1837, that of Deputy Collector in 1833, and that of Deputy Magistrate in 1843. In 1827 no native of India employed in the Judicial or Revenue Department in Bengal received more than 250 rupees per mensem, or 300*l.* per annum. The allowances now received are as under, at 2*s.* the Company's rupee.

1	receives	1,560*l.* - -	per annum.
8	receive	840*l.* to 960*l.*	„
12	„	720*l.* to 840*l.*	„
68	„	600*l.* to 720*l.*	„
69	„	480*l.* to 600*l.*	„
58	„	360*l.* to 480*l.*	„
277	„	240*l.* to 360*l.*	„
1,173	„	120*l.* to 240*l.*	„
1,147	„	24*l.* to 120*l.*	„
2,813			

Note.—The Indo-Britons are not included in the above Statement; and, not being distinguished in the returns received from India from the European Uncovenanted Service, their number cannot be ascertained.

Statistical Office, East India House, 17 May 1852. *Edw. Thornton.*

East India House, 17 May 1852. JAMES C. MELVILL, Secretary.

Appendix, No. 4.

Appendix, No. 4.

NOMINAL LIST of the several Persons Employed on the Establishment at the India Board, with the Salary and Allowances of each Person.

		Length of Service.	Annual Salary and Allowances.
		Years.	£.
President	The Right Honourable John Charles Herries, M.P.		3,500 – –
Joint Secretaries	Henry Baillie, Esq., M.P.		1,500 – –
	Charles Lennox Cumming Bruce, Esq., M.P.		1,500 – –
Senior Clerks	Hugh Stark, and Assistant Secretary	48	1,200 – –
	William Leach	46	1,150 – –
	Arthur Easton	36	1,000 – –
	Charles Plowden	34	1,000 – –
	Thomas Waterfield	33	1,150 – –
	Charles Fletcher	32	900 – –
Assistant Clerks	William Henry Deedes	32	800 – –
	Robert Corbett	29	600 – –
	Henry L. Hunter	28	600 – –
	Price B. Williames	25	500 – –
	Thomas B. Lenon	23	500 – –
	Cecil Lukin	21	500 – –
Junior Clerks	Charles Unwin, including 100 *l.* as Clerk to one of the Secretaries.	17	550 – –
	Charles Phillimore	17	400 – –
	Henry Deedes	10	300 – –
	Josceline Courtenay	10	300 – –
	William Blackburne	9	250 – –
	Honourable Gerald Dillon	9	250 – –
	Charles Lushington	9	200 – –
	Henry Pierson	7	200 – –
	Honourable Frederic Hobart	6	150 – –
	Henry Jones	6	150 – –
	Honourable Frederick Chichester, including 100 *l.* as Clerk to one of the Secretaries.	6	250 – –
	Arthur Hobhouse	2	100 – –
Private Secretary to the President.	Charles Creed		300 – –
Librarian	Thomas Sharpe	14	400 – –
Assistant Librarian	J. F. Ludlam	4	190 – –
Solicitor	Richard Groom	22	200 – –
Office Keeper	Thomas Scarman	15	150 – –
House Keeper	Caroline Renshaw	8	100 – –
Messengers	W. Laws	10	140 – –
	J. Falcieri	4	100 – –
	J. Larrett	1	80 – –
Porter	George Perrott	15	100 – –

India Board,
11 May 1852.

NOMINAL LIST of the Persons Retired from the Establishment of the India Board with Pensions, with the Amount of each Pension. Appendix, No. 4.

NAME and OFFICE.	Date of Pension.	Amount of Pension. £.	s.	d.
Mr. Robert Lane, Assistant Clerk	1818	250	–	–
– Benjamin H. Jones, Assistant Clerk	1826	366	–	–
– John Blandford, Messenger	1827	100	–	–
– John Wright, Assistant Secretary	1828	900	–	–
– Henry Shepheard, Senior Clerk	1834	425	–	–
– Henry Alves, Assistant Secretary	1835	700	–	–
– Henry Robinson, Librarian	1837	133	6	8
– John Crokatt, Senior Clerk	1838	566	13	4
– Henry Jadis, Clerk for Licences, an Office not now in existence	„	250	–	–
– William Cabell, Assistant Secretary	1841	1,000	–	–
– John Moore, Librarian	1847	200	–	–
– John Francis, Messenger	1848	52	–	–
– John Alfred Trimmer, Senior Clerk	„	666	13	4
TOTAL Amount per Annum £.		5,609	13	4

India Board,
11 May 1852.

NUMBER of Proprietors of East India Stock Entitled to Vote at the Election of Directors, on the 14th April 1852.

1,765.

NUMBER of Proprietors of East India Stock having more than One Vote.

311 having 2 Votes.
60 „ 3 „
42 „ 4 „

413

TOTAL Number of Votes.

2,322

NUMBER of Voters now or heretofore in the Civil or Military Service respectively of the East India Company.

Civil Service	93
Military Service	160
	253

Appendix, No. 4.

NAMES of CHAIRMEN and DEPUTY CHAIRMEN of the Court of Directors since 1834, specifying (by this mark * against their Names) such of the same as have actually served or resided Ten Years in India.

YEAR.	CHAIRMAN.	DEPUTY CHAIRMAN.
1834–5	* Henry St. George Tucker, Esq.	William Stanley Clarke, Esq.
1835–6	William Stanley Clarke, Esq.	* Sir James Rivett Carnac, Bart.
1836–7	* Sir James Rivett Carnac, Bart.	John Loch, Esq.
1837–8		* Major-general Sir James Law Lushington, G. C. B.
1838–9	* Major-General Sir James Law Lushington, G. C. B.	* Sir Richard Jenkins, G. C. B.
1839–40	* Sir Richard Jenkins, G. C. B.	* William Butterworth Bayley, Esq.
1840–1	* William Butterworth Bayley, Esq.	George Lyall, Esq.
1841–2	George Lyall, Esq.	* Major-general Sir James Law Lushington, G. C. B.
1842–3	* Major-general Sir James Law Lushington, G. C. B.	* John Cotton, Esq.
1843–4	* John Cotton, Esq.	John Shepherd, Esq.
1844–5	John Shepherd, Esq.	* Sir Henry Willock, K. L. S.
1845–6	* Sir Henry Willock, K. L. S.	* James Weir Hogg, Esq., M. P.
1846–7	* Sir James Weir Hogg, Bart., M. P.	* Henry St. George Tucker, Esq.
1847–8	* Henry St. George Tucker, Esq.	* Lieut.-general Sir James Law Lushington, G. C. B.
1848–9	* Lieut.-general Sir James Law Lushington, G. C. B.	* Major-general Sir Archibald Galloway, K. C. B.
1849–50	* Major-general Sir Archibald Galloway, K. C. B.	John Shepherd, Esq.
1850–1	John Shepherd, Esq.	* Sir James Weir Hogg, Bart., M. P.
1851–2		
1852–3	* Sir James Weir Hogg, Bart., M. P.	Russell Ellice, Esq.

East India House,
14 May 1852.

JAMES C. MELVILL,
Secretary.

NUMBER of OFFICERS Dismissed from the Service by Sentence of Courts Martial, distinguishing the Presidencies to which such Officers belonged, and the Army from the Indian Navy, in each year from 1834 to 1851.

	Bengal.	Madras.	Bombay.	Indian Navy.
1835	2	4	—	—
1836	3	2	1	—
1837	3	3	1	—
1838	1	3	2	—
1839	1	1	1	—
1840	—	3	1	—
1841	1	4	2	—
1842	2	1	—	—
1843	3	1	1	—
1844	3	4	1	—
1845	2	5	1	—
1846	1	3	—	—
1847	—	3	1	—
1848	8	2	1	1
1849	4	3	—	—
1850	11	2	2	1
1851	2	1	1	—
	47	45	16	2
	108			

Appendix, No. 4.

NUMBER of Cases in which the Court of Directors have recommended to the Commissioners for the Affairs of India the Restoration of any such Officers to the Service, and Instances in which the Commissioners have complied with such Recommendations, in each year from 1834 to 1851.

	MILITARY.		INDIAN NAVY.	
	Restoration recommended by Court of Directors.	Restoration concurred in by Board of Commissioners.	Restoration recommended by Court of Directors.	Restoration concurred in by Board of Commissioners.
1835	—	—	Not any.	
1836	2	2		
1837	—	—		
1838	2	2		
1839	—	—		
1840	—	—		
1841	1	1		
1842	1	1		
1843	—	—		
1844	—	—		
1845	1	—		
1846	—	—		
1847	—	—		
1848	—	—		
1849	1	1		
1850	—	—		
1851	1	1		

East India House, 10 May 1852.

Philip Melvill, Secretary Military Department.

NUMBER of Cases in which the Court of Directors have asked the Sanction of the Commissioners for any Relaxation of the Rules for the Admission of Cadets and Writers to the Service; and Instances in which that Sanction has been given, from 1834 to 1851.

Cadets - None.

Writers - None.

East India House, 14 May 1852.

JAMES C. MELVILL, Secretary.

Appendix, No. 4.

ESTABLISHMENT in OFFICERS of a Regiment of Infantry and of Cavalry, and of the Artillery of each Presidency, in 1834 and 1851.

	Colonels.	Lieutenant Colonels.	Majors.	Captains.	Lieutenants	Second Lieutenants Cornets, or Ensigns.
INFANTRY:						
European:						
1834	2	2	2	10	16	8
1851	1	2	2	12	20	10
Native:						
1834	1	1	1	5	8	4
1851	1	1	1	6	10	5
CAVALRY:						
1834	1	1	1	5	8	4
1851	1	1	1	6	8	4
ARTILLERY:						
To each Brigade of Horse and each Batallion of Foot:						
1834	1	1	1	5	8	4
1851	1	1	1	5	10	5

East India House,
10 May 1852.

Philip Melvill,
Secretary Military Department.

NUMBER of OFFICERS on the Retired List of each of the Three Presidencies, January 1852.

Bengal	543
Madras	440
Bombay	218
TOTAL	1,201

Note.—The above return includes military and medical officers.

East India House,
10 May 1852.

Philip Melvill,
Secretary Military Department.

STATEMENT of the Number of Officers on the Active List of the Army of each of the Three Presidencies in 1851.

Bengal	1,913
Madras	1,341
Bombay	979
TOTAL	4,233

Note.—This statement contains the number of European officers, military and medical, Queen's and Company's, reported as being present with the head quarters of corps; and does not include those absent on detached employment or on leave.

East India House,
10 May 1852.

Philip Melvill,
Secretary Military Department.

Appendix, No. 4.

FURLOUGHS.

NUMBER of OFFICERS of each of the ARMIES of *Bengal*, *Madras*, and *Bombay*, on Furlough, on the 30th of April 1834 and 1851.

	BENGAL.		MADRAS.		BOMBAY.	
	Private Affairs.	Sick Certificate.	Private Affairs.	Sick Certificate.	Private Affairs.	Sick Certificate.
1834:						
Military - - -	82	171	64	211	32	116
Medical - - -	14	39	6	30	6	15
TOTAL - - -	96	210	70	241	38	131
1851:						
Military - - -	62	171	44	223	40	148
Medical - - -	11	20	6	36	1	37
TOTAL - - -	73	191	50	259	41	185

1834.

		Private Affairs.	Sick Certificate.
Total Number on Furlough, 786 -	Military -	676	178	498
	Medical -	110	26	84
TOTAL - - -		786	204	582

1851.

		Private Affairs.	Sick Certificate.
Total Number on Furlough, 799 -	Military -	688	146	542
	Medical -	111	18	93
TOTAL - - -		799	164	635

Note.—The above Return does not include Colonels of regiments, of whom the number on Furlough in—

	Bengal.	Madras.	Bombay.	TOTAL.
1834 was - - -	58	53	27	138
1851 was - - -	70	50	29	149

East India House,
10 May 1852.

Philip Melvill,
Secretary Military Department.

Appendix, No. 4.

NUMBER of OFFICERS of each ARMY employed in 1834 and 1851 on Detached Service, Civil, and Political, and Military, respectively.

	BENGAL.		MADRAS.		BOMBAY.	
	Civil and Political.	Military.	Civil and Political.	Military.	Civil and Political.	Military.
1834 - - - -	49	208	16	148	10	101
1851 - - - -	151	430	44	208	42	165

Note.—The above return does not include the officers of Engineers.

East India House,
10 May 1852.

Philip Melvill,
Sec. Mil. Dep^t^.

NUMBER of OFFICERS of the RETIRED LIST and on FURLOUGH respectively, who have actually served Ten Years in India.

	RETIRED LIST.	ON FURLOUGH.	TOTAL.
Bengal - - - - - - -	500	223	723
Madras - - - - - - -	369	228	597
Bombay - - - - - - -	191	156	347
	1,060	607	1,667

East India House,
10 May 1852.

Philip Melvill,
Sec. Mil. Dep^t^.

East India House,
14 May 1852.

JAMES C. MELVILL,
Secretary.

Appendix, No. 4.

STATEMENT of the Number of WRITERSHIPS, CADETSHIPS, and APPOINTMENTS to the INDIAN NAVY, allotted to the Members of the Court of Directors and the President of the Commissioners for the Affairs of India, respectively, in each year from 1834 to 1851; and of the Number of such Appointments not actually filled up on 30th September 1851.

YEAR.	Writerships.		Cadetships, including Seminary Appointments.		Appointments to Indian Navy.	
	Number to Court of Directors.	Number to President of India Board.	Number to Court of Directors.	Number to President of India Board.	Number to Court of Directors.	Number to President of India Board.
1835	26	2	156	12	—	—
1836	26	2	182	14	—	—
1837	26	- - -	234	18	—	—
1838	52	4	182	14	—	—
1839	52	4	208	16	—	—
1840	52	4	338	26	—	—
1841	52	4	552	44	26	2
1842	26	2	247	19	26	2
1843	26	2	390	30	—	—
1844	26	2	234	18	—	—
1845	26	2	416	32	26	2
1846	26	2	312	24	—	—
1847	26	2	260	20	26	2
1848	26	2	234	18	—	—
1849	26	2	208	16	26	2
1850	26	2	234	18	—	—
1851	26	2	182	14	26	2

	Writerships.	Cadetships.	Indian Navy.
Number not actually filled up on 30 Sept. 1851.	50	49 Direct appointments. 41 Addiscombe ditto.	9

Note.—The allotments above specified are those made in the month of November preceding each year.

East India House,
10 May 1852.

James C. Melvill.

NUMBER of WRITERSHIPS and CADETSHIPS given by the Court on account of Special Service, from 1834 to 1851.

THE Court of Directors, in their collective capacity, have not given any appointment of Writer or Cadet on account of special service, from 1834 to 1851.

East India House,
10 May 1852.

James C. Melvill.

Appendix, No. 4.

NUMBER of WRITERSHIPS given in each Year, from 1834 to 1851, to the Sons of Civil and Military Officers of the East India Company respectively, as far as such Number can be ascertained.

YEAR.	To Sons of Civil Officers.	To Sons of Military Officers.	YEAR.	To Sons of Military Officers.	To Sons of Civil Officers.
1835 - -	9	5	1844 - -	8	6
1836 - -	6	3	1845 - -	11	5
1837 - -	4	3	1846 - -	8	12
1838 - -	11	5	1847 - -	10	6
1839 - -	13	7	1848 - -	13	8
1840 - -	12	5	1849 - -	13	13
1841 - -	7	7	1850 - -	12	4
1842 - -	9	5	1851 - -	5	3
1843 - -	13	4			

East India House, 10 May 1852.

James C. Melvill.

NUMBER OF CADETSHIPS given in each Year, from 1834 to 1851, to the Sons of Civil and Military Officers of the East India Company respectively, as far as such Number can be ascertained.

YEAR.	To Sons of Civil Officers.	To Sons of Military Officers.	YEAR.	To Sons of Civil Officers.	To Sons of Military Officers.
1835 - -	23	34	1844 - -	10	36
1836 - -	18	33	1845 - -	19	93
1837 - -	28	46	1846 - -	20	83
1838 - -	10	50	1847 - -	21	60
1839 - -	20	60	1848 - -	23	66
1840 - -	30	83	1849 - -	18	60
1841 - -	19	99	1850 - -	26	66
1842 - -	21	85	1851 - -	18	53
1843 -	18	57			

Note.—Amongst sons of Military Officers are included sons of Army Surgeons and Military Chaplains.

East India House, 10 May 1852.

Philip Melvill, Sec. Mil. Dept.

East India House, 14 May 1852.

JAMES C. MELVILL, Secretary.

Appendix, No. 5.

COPY of the Acts of the INDIAN LEGISLATURE as to Trade and Navigation, passed since the 1st May 1834.

All the Acts of the Indian Legislature from the 1st May 1834, have been printed by Parliament. Those relating to Trade and Navigation are the following :—

1836	Act,	2, 3, 14, 22, 25, 32.
1837	„	5, 14, 16, 17, 32.
1838	„	1, 5, 19, 29, 31.
1839	„	5, 13, 15, 20.
1840	„	13.
1841	„	6, 10, 13, 18, 23.
1842	„	3, 4, 11, 15.
1843	„	14, 25.
1844	„	6, 15, 16, 20, 21.
1845	„	7, 9, 24, 32.
1846	„	2, 9.
1848	„	6, 17, 16, 23.
1849	„	5, 8, 13.
1850	„	5, 10, 11, 24, 27, 28.

Statistical Office, East India House, 24 May 1852. *Edw. Thornton.*

East India House, 24 May 1852.

JAMES C. MELVILL, Secretary.

Appendix, No. 6.

Appendix, No. 6.

RESOLUTION of the Governor-General in Council in 1843, as to the Discontinuance of Remittances on the Hypothecation of Goods, and Correspondence with the Court of Directors thereupon.

DATE.	SUBJECT.	PAGE.
Fort William, 4 August 1843	Letter from the Governor-general in Council to the Court of Directors	354
Ditto	Notification	355
29 November 1843	Financial letter to the Government of India	355

FINANCIAL DEPARTMENT, No. 40 of 1843.

TO the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

WE have the honour to acknowledge the receipt of your Honourable Court's despatch No. 13 of 1843, dated the 30th May, authorizing us at our discretion to increase the proportion of our advances on the value of goods hypothecated to the East India Company from 3-5ths to 3-4ths of that value, and leaving us at liberty to make this alteration in whole or in part as respects all or either of the seven staple articles of produce to which our advances are limited.

2. For the present we do not propose to take advantage of the option thus conceded to us, but should occasion arise when the active shipping season comes round, we shall not fail to avail ourselves of it to the extent that may be requisite to maintain the rate of exchange, 2 *s.* per Company's rupee, at which we are now purchasing bills in favour of your Honourable Court.

3. Meanwhile we think it right to express a very decided opinion, that in raising the annual supplies required for the purposes of the Home Treasury, your Court may with advantage rely more fully than has hitherto been the case on the resources of the London money market.

Rough Memorandum.

Bills drawn by the Honourable Court of Directors in Bengal, from 26th December 1842 to 5th June 1843, 1,049,395 *l.*, 1,09,34,043 rupees. Bills on England, purchased and paid for at the General Treasury of Bengal, between 1st January 1843 and 5th June 1843, 336,203 *l.*, or 33,62,037 rupees.

4. Your Court, during the current year, have been selling your bills on India at a rate of exchange more favourable to your Treasury by about one halfpenny in the rupee, than that at which we have been able to raise funds for you by purchase in this country; and judging from the extent and apparent facility with which cash supplies have been attracted to your London Treasury, we apprehend that were the competition of Government removed from the Indian markets, and hypothecation advances left entirely free to private speculation, your Court would find no difficulty in negotiating the full amount of your wants at reasonable, and even more favourable rates than those at which we can ordinarily assist you from India.

5. It appears to us, that the argument that has been used, viz., that the producers in India would suffer by the stoppage of the Government advances, is fallacious. No holder of produce will apply for assistance to the Government if he can obtain advances on equal or even rather more disadvantageous terms from the private capitalist; first, because the terms of hypothecation on which Government effects its purchases are almost invariably more stringent and complicated than can be arranged with a private dealer; and, secondly, because no merchant will willingly expose his credit to the investigation of Government if he can obtain the assistance he requires with the intervention alone of the private capitalist, who has no interest in making public his dealings.

6. If Government ceases to make advances in India, and in lieu thereof your Court sell in London an additional amount of bills on India, the only consequence that we foresee will be, that the proceeds of those bills will pass into the hands of private speculators in India, and the only difference as regards the producer, or the holder of produce, that he will deal with the private instead of with the public capitalist: a change that is scarcely likely to be detrimental to his interests.

7. So long as a given amount of export produce, having a money value, shall be shipped to Europe in excess of the imports, it seems to us immaterial through what channel, whether public or private, that portion of its value which may be required by your Court shall be realized. In point of economy, the private dealer will probably have an advantage over the public purchaser, and to this extent we apprehend that your Honourable Court, into whose hands the value of the excess of export principally passes, are likely to be benefited by the operation connected therewith being conducted by private rather than by public

public agency. Bullion remittance will always confine the rates of exchange on bills within certain limits, but within those limits the action of private speculation, and the better supplied money market of Europe will, we believe, ordinarily procure for your Court, who are the great capitalists of India, better remittances based on trade than can be obtained by your own executive management in India.

8. We conceive it to be of importance worthy of the gravest consideration that the Indian markets shall be relieved from the irregular intrusions of an overwhelming Government competition, whose operations are influenced not by the state of trade, but by the wants of the Home Treasury. We are of opinion that, as regards produce and exports from India, precisely the same encouragement will be afforded by your Court's bills as by the Government advances, whilst the expediency can hardly be questioned, of leaving the Indian markets to be operated on by mercantile enterprise rather than be governed by the political wants of the State.

9. In the present state of the commercial relations between the two countries, we believe that no difficulty should be experienced in supplying the full wants of your Court by bills on India, whilst it may fairly be assumed, that under any additional encouragement to Indian trade, or the action of an easier commercial law, the exports from India to England, and consequently the necessity for a repayment by England to India, would so increase as to place the rates of exchange comparatively in your Court's own hands.

10. Regarding the subject in this light, and deeming it of importance to the mercantile community of India that they shall be made aware at once of the views we entertain on points so intimately connected with their interests, we have determined to apprize them of the application we are now submitting to your Court, and we do ourselves the honour to enclose copy of a notification to this effect, that we have published for general information.

We have, &c.
(signed) *Ellenborough.*
W. W. Bird.
Wm. Casement.

Fort William, 4 August 1843.

FORT WILLIAM, FINANCIAL DEPARTMENT, 4 August 1843.

Notification.

NOTICE is hereby given, that the Government of India has recommended to the Home authorities the expediency of discontinuing as soon as possible the present system of making advances in India upon the security of goods to be hypothecated to the East India Company.

The Governor-General in Council is of opinion that the full supplies required to meet the wants of the Home Treasury can be raised in England by the Honourable the Court of Directors by the sale of bills on India, without any necessity for the intervention of the Government in the Indian markets, and he is desirous of relieving the trade of India from the irregular intrusions of a competition that is governed principally by the political exigencies of the State.

The Governor-General in Council is aware that private interests may be injuriously affected by the sudden discontinuance of any system that has been long in operation, and he issues this timely notification of his views upon a subject of the gravest importance to the mercantile community connected with the trade of India, in order that they may not be unprepared for a change of measures which the Government of India is urging strongly on the attention of the Home authorities, and will be ready to carry out at the earliest convenient opportunity.

By order, &c.
(signed) *J. Dorin,*
Secretary to the Government of India.

FINANCIAL LETTER TO INDIA, No. 28, dated 29 November 1843.

Letter from, dated 4 Aug. 1843 (No. 40), relating to Advances by Hypothecation on Goods, and enclosing Copy of Public Notification on the subject.

1. YOU will have observed by our despatches* that it has been our object gradually to increase the proportion of the annual remittance realized by bills upon India, and to diminish that by advances upon hypothecation. This object we continue to keep in view, but we are not prepared to limit our means of remittance to bills drawn from hence. Without now entering upon the abstract question involved in this matter, we deprecate a total and sudden departure from a practice which has so long prevailed, and we regret that you should have notified to the mercantile community your intention to recommend to us to abandon the system of advances upon goods, which might have had the effect of fettering our discretion, and occasioning the risk of serious embarrassment to the Home Treasury.

2. We

* 1 January, No. 1, 1841. 2 July, No. 14, 1841. 27 October, No. 21, 1841. 30 Dec., No. 27, 1842.

Appendix, No. 6.

2. We have to inform you that the sums which will be required in England to meet the payments in the ensuing year are estimated to amount, as per margin, to 3,400,000*l.**

3. Of this sum we propose to realize 2,600,000*l.* by means of our bills upon India.

4. The remainder, viz., 800,000*l.*, you will advance upon hypothecation; and in order to guard against any misunderstanding on the part of the mercantile community consequent upon your late notification, we desire that you will give early publication of the amount intended to be advanced on hypothecation; and the fact that the amount of the sums ordered to be raised by hypothecation has been gradually diminished during the last four years, and that the amount for the next year does not exceed 800,000*l.*, being considerably less than in any of the antecedent years, may properly be announced.

East India House,
18 May 1852.

JAMES C. MELVILL.

REPORT of Bengal Finance Committee, dated 1 June 1844; with Documents annexed.

[*Note.*—There is no Report of this date; but it is presumed that the Report hereafter given, dated 6 August 1842, is the one required.]

DATE.	SUBJECT.	PAGE
Allahabad, 7 August 1842	Letter from Right Hon. Lord Ellenborough to the Court of Directors, No. 2	356
Ditto, 6 August 1842	First Report of the Bengal Finance Committee	358

No. 2, of 1842.

TO the Honourable the Court of Directors of the Honourable the East India Company.

Honourable Sirs,

Financial Department.

I HAVE much satisfaction in transmitting to you the first Report of the Committee of Finance, established under the Resolution issued by me on the 23d June.

2. Your Honourable Court will observe in this report evident indications of the earnestness of purpose and ability of execution with which the members of the committee have applied themselves to the performance of the very arduous duty with which they have been entrusted, and you will justly entertain the expectation that the finances of this Presidency will derive much benefit from their future exertions.

3. I shall

---

* Bills of exchange from India, which include an extraordinary draft for 40,000*l.*, General Avitabilis' expected remittance

	£.
	121,000
Dividends on stock of 5 per cent. transfer loan	128,200
Advances to the civil, military and other provident funds of India, repayable there	237,000
Civil Service Annuities	195,000
Family remittances, and balance of miscellaneous receipts and disbursements	67,760
Dividends on capital stock of Company	630,000
Interest on home bond debt	57,087
Military and other public stores	304,830
Purchase and equipment of steam vessels	88,095
Peninsular and Oriental Steam Navigation Company	20,000
Transport of troops and stores	57,400
Civil Establishment of India; absentee allowances	40,000
Military and marine officers' pay on furlough and retirement, including off-reckonings	549,500
Paymaster-general of Her Majesty's Forces, and expense of Queen's troops serving in India	480,000
Retiring pay, pension, &c. of Queen's troops	60,000
Her Majesty's Establishment in China, and mission to the Court of Persia; portions payable to Company	16,874
Charges general, being for the several home establishments and pensions,	
* civil, military, and marine pensions, recruiting charges, &c.	556,000
	3,608,656
Deduct,—	
Receivable from Her Majesty's Government in respect of steam communication with India	50,000
Remittances from India by bills on Her Majesty's Government on account of supplies to Her Majesty's Service; estimated amount of sketch estimate 1843-44, dated Calcutta, 19th September 1843	102,100
	152,100
Amount which India should provide by remittances, through merchants' bills, and the Court's drafts	3,456,556
Say	£. 3,400,000

3. I shall endeavour to assist their exertions in the manner they suggest, by associating with them some qualified persons at the seat of the Bengal Government; but I cannot but feel that in endeavouring to do this, there is some danger of creating two conflicting instead of two co-operating bodies, and of impairing the unity of authority which resides in the Committee of Finance as now constituted.

4. It occurs to me from a perusal of the Report, that it is probable that much benefit may be derived from an improvement in the manner of keeping the books of account, which should be framed so as to have the effect of putting prominently forward, instead of that of concealing, results. I shall immediately transmit a copy of the Report to the Governments of Fort St. George and Bombay. I have not yet heard that my recommendation to establish a similar committee of finance has been acted upon at the former Presidency, but it has been by the Government of Bombay.

5. It is desirable that, as far as the different circumstances of the several presidencies will permit, the several committees of finance should proceed in their inquiries on the same principle. A general result will thus be sooner laid before your Honourable Court.

6. I shall not fail to address to the several disbursing and controlling officers an exhortation to economy, as suggested by the Committee, and I shall not fail to give effect to that exhortation by making them all understand that, as far as my power extends, care and economy in the expenditure of the public money will be rewarded by the favour of the government; and that recklessness in the incurring, and in the sanctioning of undue charges, will be visited by substantial proofs of its displeasure.

7. But I cannot withhold from your Honourable Court the expression of my decided and long formed opinion, that whatever diminution may be made by my exertions in the amount of expenditure, will only be of a temporary character, without an entire change in the financial department, and some very material modification of the system of carrying on the government. There is now no one officer charged with the duty of viewing the expenditure of the state as a whole, and of considering every proposed or existing item of charge, not by itself only, but with reference to the total charge upon the revenue.

8. Without this concentration of duty and authority in a really responsible officer, I have no hope of giving permanence to the influence of economical principles in the financial administration of India, or of even dealing satisfactorily with the details of expenditure. Moreover, all the official details which in England come before the First Lord of the Treasury, the Secretaries of State, and the Secretary at War, and many minute details which never come before these high officers in their respective departments, as well as many other details connected with inferior departments of the government, are at Calcutta all brought before the Governor-general, sitting in Council, by the several secretaries and assistant secretaries, not one of whom can really be considered responsible, as in England, for the efficient performance of his duty, but is held to have an interest, in the nature of a freehold, in his office, of which he may be deprived for wilful neglect or misconduct, but, according to the practice of the government, for such reasons alone.

9. I do not hesitate to assure your Honourable Court, that no Governor-general in Council, however well disposed he and his Council may be, can, under these circumstances, by any extent of exertion satisfactorily perform the extent of duty which is imposed upon the government.

10. The commanding interests and importance of great political and military measures may secure for them a due portion of attention, but the ordinary business of the government cannot be adequately performed; and there is no part of that business which is necessarily so liable to be inadequately performed, as that which has relation to the numerous small charges which together constitute the great burden upon the finances of the state. Whatever I can do during the short time I can remain in this country, I will do, in the prosecution of my declared purpose of effecting a surplus of revenue over charge.

I have encountered difficulties which when I left England no one could have anticipated, in war and in finance, but these will not dishearten me. I shall persevere in my endeavour to equalize revenue and expenditure; but I can now only hope to lay the foundation of the system which will promise that result. I cannot remain long enough to witness the completion of my object, but if I should receive the full and unqualified support of your Honourable Court, I do hope that I may succeed in doing that which will survive me, and produce in future time abundant fruits of public economy and public improvement.

11. Without that full and unqualified support, I must utterly fail in whatever endeavours I may make for the benefit of India; and I will not remain to witness a mis-government I cannot prevent.

I have, &c.

Allahabad, 7 August 1842. (signed) *Ellenborough.*

Appendix, No. 6. From the Committee of Finance to the Right Honourable Lord *Ellenborough*, Governor-General of India, &c., &c., &c.

My Lord, Allahabad, 6 August 1842.

In entering on the investigation entrusted to us by your Lordship's resolution of June 23d last, we endeavoured to lay down some systematic plan on which our operations should be conducted.

2. We proposed to break down the totals contained in the first paragraph of the resolution, in order that we might discover in what branches of the administration, or to what extent in each branch, an increase had taken place in the period under review. Then, by retrenching what was superfluous in each, we hoped to be able either to reduce the whole, to the same amount as at the commencement of the period, or satisfactorily to explain where and on what account the reduction was impracticable.

3. We have, however, experienced great difficulty in the first step of this operation. The statement is based on a comparison of the civil auditor's books in the several years; but the arrangement of these books, in the early part of the period, is very different from what it is in the latter. A great change has intermediately taken place in the organization of the government; Bengal and the North-western Provinces have been separated from each other in all matters of local government.

4. The accounts, as well as the administration, have been divided; and though a general uniformity of system and arrangement has been maintained, yet the divergence is sufficient to require great labour and care, if anything approaching to an accurate comparison is to be instituted.

5. This circumstance, added to our separation at this station from the trained establishments and voluminous records of the offices of audit and account, both at Agra and Calcutta, has baffled our attempts to follow the course which we would have most approved.

6. If, therefore, we hoped to accomplish anything during the brief period of your Lordship's stay in this part of the country, and consequently of our remaining united, it was evident that we must adopt some other plan, which, though less complete and certain, was yet calculated to produce results in themselves valuable, and would enable us to turn to best account the means of local information here available, and at the same time so dispose our work, that it might be prosecuted by separate parties, when we ceased to co-operate on the same spot.

7. The disbursements of the Political Department we are separating from those of the General, in which they are now merged. These, as being connected with the Supreme Government of British India, and coming more immediately under your Lordship's eye, will form the subject of a separate report.

8. We have also taken the civil auditor's books of 1840-41 for the North-western Provinces, and entered upon an examination of the items of civil expenditure which they contain.

9. For purposes of comparison, it was necessary to assume a date, so far back as to be prior to the great organic changes in the government, occasioned by the Charter of 1833, because we could not otherwise rightly appreciate the effect of those changes. We, therefore, took the books of 1830-31, and endeavoured to select from them the corresponding items to those in the books of 1840-41 for the North-western Provinces, so far as the two could be brought to correspond. The comparison will sometimes be only of totals, and will sometimes extend to details, according as the changes may be greater or smaller.

10. At the conclusion we hope to bring the totals together, so as to agree with the entries in the resolution, and furnish the full Report which is expected at our hands.

11. We have thus already completed a Report on the civil salaries in the Judicial, Revenue and Customs Department.

12. We are making progress in a further Report on the establishment in the same department.

13. The subject of contingencies has been brought particularly to our attention in paragraph five of your Lordship's resolution, and we have been anxious to enter upon its consideration as soon as possible; but here we have found our materials peculiarly defective.

14. We were first compelled to call upon all public officers for the originals or copies of their contingent bills for a few years. The three last were those we selected; but the civil auditor's books, which are the basis of the entries under this head in paragraph five of the resolution, give only the average monthly disbursements of each office, and we have found it impossible to reconcile the averages with the bills themselves, from want of information of the precise grounds on which the averages are struck, and from the labour which would necessarily attend the verification of all the items when the process of their reduction is known. The reconciliation might no doubt be effected in time; but the object does not seem worth the trouble it would occasion.

15. We

15. We have considered it more expedient to retain the civil auditor's totals merely for the purposes of comparison, and to proceed to an examination of the bills themselves without attempting to reconcile them with the civil auditor's returns. We hope from this examination to attain a fresh total not far differing from that of the civil auditor. The several parts of this new total will be thoroughly analyzed, so as to show what items admit of reduction, and what do not, and how the corresponding charges in different parts of the country under similar circumstances stand. We may hence be able to deduce rules and principles which may assist in keeping this branch of the public expenditure within moderate bounds. Our inquiry may then enable us to estimate the future average monthly disbursement; and the contrast of this, with the averages formerly obtained from the civil auditor's books, will afford a test of the success of the operation.

16. With this view we have first broken up the items as much as we were able, and present the result in an appended table. It will be hence seen that two very large items, amounting together to 31,27,250 *Rs.* are due on account of Cabool and China advances, and are properly war charges. The deduction of these brings the total for 1840–41 from 84,35,855 *Rs.* to 53,08,605 *Rs.*; this, however, only includes the charges in Bengal Proper, to which alone the marginal entry in paragraph five of the resolution has reference. There is over and above this an item of 24,53,800 *Rs.*, occasioned by contingent disbursements in 1840-41. The total then with which we have to deal is 108,89,655 *Rs.*, or, excluding China and Cabool, 77,62,405 *Rs.*; the charge corresponding to which in 1830–31, as entered in the civil auditor's books, was only 37,34,687 *Rs.*, which still leaves ample ground for inquiry and report.

17. We are now applying ourselves to separate from these totals the contingencies in the Political Department, and more especially to examine this class of charges in the North-western Provinces, where local experience and situation will facilitate research. But we are hopeless of being able to effect much good as regards the Bengal contingencies. We cannot be expected to have any familiarity with the details of the Calcutta Customs, Salt, Opium, and Marine Departments, whilst the organization and circumstances in the Judicial and Revenue, and several branches of the General Department, are so different from what are found in this part of the country, that without the co-operation of officers of experience at the Presidency, we should be slow to apply to the former principles which we can unhesitatingly adopt in the latter.

18. But whilst we remit no exertion in the prosecution of the course detailed above, we would take leave to point out a method by which some immediate reduction may be effected, and in the enforcement of which there need be no delay.

19. Contingent disbursements are, of all others, those which most elude general rules or fixed principles; their amount is ever varying with the necessities of the moment, the temper of the disbursing, or the activity of the controlling officer. The first cause may not admit of regulation, but the two latter are open to influence and to correction.

20. We would recommend that a circular letter be addressed from the head of the Government to each disbursing and controlling officer, pointing out the importance of extreme attention to this subject, and enjoining the observance of scrupulous care in the admission of each item. We would hope that the exertions of each person, though in itself yielding a small result, would, together, produce an aggregate of some importance in its bearing on the public expenditure.

21. We would only further observe, that if the suggestion contained in the conclusion of paragraph 17 be approved, we would hope that we may have the benefit of similar co-operation at the Presidency in our inquiries regarding Bengal Civil Salaries and Establishments.

We have, &c.

(signed) *T. H. Maddock.*
F. Currie.
J. Thomason.
C. G. Mansell.
J. Stuart.

TABLE of ANNUAL CONTINGENCIES in the CIVIL DEPARTMENT of *Bengal* and the *North-Western Provinces* for 1841, as compared with 1830.

DEPARTMENTS.	BENGAL.						1841.—NORTH-WESTERN PROVINCES.							
	Section Writing.	Deputation Allowance.	Travelling Charges.	Temporary Establishment.	Miscellaneous Contingencies.	Total Bengal Contingencies.	Section Writing.	Deputation Allowance.	Travelling Charges.	Temporary Establishment.	Miscellaneous Contingencies.	Total Contingencies North Western Provinces.	Total Contingencies in each Department.	1830. Total Contingencies in each Department.
													Co.'s Rs.	*Co.'s Rs.*
General (inclusive of Cabool) -	2,65,613	19,256	21,540	56,055	10,29,412	13,92,146	92,925 included in temporary establishment	4,548	4,942	1,48,970	1,57,349	3,15,310	17,07,457	8,67,037
Judicial - - - - - -	- -	99,881	3,595	1,26,354	8,34,350	10,64,180	- -	1,42,271	13,349	3,40,070	8,21,844	13,17,534	23,81,713	15,71,008
Revenue - - - - - -	- -	1,04,649	19,861	69,121	8,71,686	10,65,317	- -	79,611	14,126	3,11,456	3,36,616	7,41,810	18,07,127	7,55,225
Customs - - - - - -	- -	4,088	- -	43,740	16,161	63,989	- -	3,798	464	4,322	70,561	79,146	1,43,135	58,920
Salt - - - - - - -	- -	13,086	342	3,145	6,81,906	6,98,479	- -	- -	- -	- -	- -	- -	6,98,479	98,910
Opium - - - - - - -	- -	6,334	- -	- -	3,51,063	3,57,396	- -	- -	- -	- -	- -	- -	3,57,396	87,509
Marine (inclusive of China advances) - - - - - -	- -	- -	- -	- -	- -	6,67,098	- -	- -	- -	- -	- -	- -	6,67,098	2,96,077
Total Ordinary Contingencies	2,65,613	2,47,564	45,338	298,415	37,84,578	53,08,605	- -	2,30,228	32,881	8,04,818	13,86,370	24,53,800	77,62,405	37,34,687
Cabool - - - - - -	- -	16,372	9,798	15,164	5,97,163	6,38,500	- -	- -	- -	- -	- -	- -	6,38,500	—
China advances - - - - -	- -	- -	- -	- -	- -	24,88,750	- -	- -	- -	- -	- -	- -	24,88,750	—
Total Extraordinary Contingencies	- -	16,372	9,798	15,164	5,97,163	31,27,250	- -	- -	- -	- -	- -	- -	31,27,250	—
GRAND TOTAL - - -	2,65,613	2,63,936	55,136	3,13,579	43,81,741	84,35,855	92,925 included in temporary establishment	2,30,228	32,881	8,04,818	13,86,370	24,53,800	1,08,89,655	37,34,687

East India House,
18 May 1852.

JAMES C. MELVILL,
Secretary.

REPORT of ALLAHABAD FINANCE COMMITTEE, dated 1842, with Enclosures. Appendix, No. 6

DATE.	SUBJECT.	PAGE.
Camp, Dehlee, 17 February 1843	Letter from Right Honourable Lord Ellenborough to the Court of Directors, No. 2	361
Simla, 4 October 1842	From Mr. Hamilton, Secretary to Government N.W.P., to T. H. Maddock, Esq., Secretary to the Government of India, No. 52	361
Fort William, 8 March 1843	From the Government of India to the Court of Directors, No. 17	364
Simla, 24 September 1842	From Right Honourable Governor-general of India to the Hon. W. W. Bird, No. of 1842	364
Allahabad, 17 August 1842	Second Report of the Finance Committee, addressed to the Governor-general, with Appendix (A.) (B.) and (C.)	365
Simla, 2 November 1842	From Junior Secretary to Government of India with Governor-general, to G. A. Bushby, Esq., Secretary to Government of India, Financial Department, No. 93 of 1842	379
Simla, 4 October 1842	From Secretary to Government, N.W.P., to T. H. Maddock, Esq., No. 52	379
Calcutta, 12 December 1842	Minute by the Hon. W. W. Bird	382
Calcutta, 10 November 1842	Minute by the Hon. H. T. Prinsep	385
Fort William, 14 December 1842	Letter to the Right Hon. Lord Ellenborough from the Vice President in Council, No. 1,002	400
Agra, 22 April 1843	Letter from Right Hon. Lord Ellenborough to the Court of Directors, with Four Enclosures	400

No. 2, of 1843.

FINANCIAL DEPARTMENT, CAMP, DEHLEE, 17 February 1843.

To the Honourable the Court of Directors of the Honourable the East India Company.

Honourable Sirs,

I HAVE the honour to forward, for the information of your Honourable Court, transcripts of a letter* received from the late Lieutenant-governor of the North-western Provinces, containing His Honor's views on the Second Report of the Bengal Finance Committee.

2. The delay in despatching copies of this communication arose from my having awaited the receipt of letters from the Presidency, expressive of the opinions of the Honourable the President of the Council of India in Council on the subject, which have been since recorded; but as these will in the usual course be communicated to your Honourable Court direct from Calcutta, I lose no time in transmitting copies of Mr. Robertson's letter already alluded to.

I have, &c.

Camp, Dehlee, 17 February 1843. (signed) *Ellenborough.*

No. 52, of 1842.

From the Secretary to the Government, North-western Provinces, Agra, to *T. H. Maddock*, Esq., Secretary to the Government of India, with the Governor-general, Head Quarters, Simla; Financial Department, 4th October 1842.

Sir,

I AM desired to acknowledge the receipt of your letter, dated the 29th instant, enclosing a copy of the Second Report of the Bengal Finance Committee, and conveying the desire of the Right Honourable the Governor-general to have the sentiments of the Lieutenant-governor thereon.

2. The Lieutenant-governor desires me to express his entire concurrence in the mode in which the Committee have treated the subject, in their avoiding any organic changes in the constitution and framework of the service as it now is constituted.

3. The reduction of the number of judges of the Court of Sudder Dewanny Adawlut from four to three, which, in paragraph 10, has already been effected. His Honor concurs in the propriety of discontinuing the allowance to the Secretary to Board of Revenue for superintending the Survey Department, so soon as the work shall have been completed, and in fixing the future salary of the secretary to the Board at 2,000 rupees per mensem, that being the salary attached to the office of register to Sudder Dewanny Adawlut.

4. In

* Letter from the Secretary to the Government of the N. W. Provinces, dated 4 October 1842, No. 52.

Appendix, No. 6.

4. In respect to the appointment of special commissioners at Agra and Meerut, the Lieutenant-governor is of opinion that they should be declared to cease and determine on the 1st January 1844, or at an earlier date, should the cases before the Court be disposed of.

5. To enable the Government to put in train the gradual extinction of these offices, I am desired to suggest that a power be invested in the local government to declare that the appeals from any district shall be tried by the civil courts of that district, under the rules in force for special commissioners, and that all cases on the files of the special commissioners on the 1st January 1844 shall be transferred for decision to the civil judges of the district in which the lands may be situated.

6. The abolition of the additional judge in Bundlecund has already been contemplated by the Lieutenant-governor, and the additional salary drawn by Mr. Fraser will cease on his transfer to another appointment.

7. The Lieutenant-governor quite agrees with the Committee in their remarks on the inexpediency of altering the present number of judges, and in apportioning a salary of 2,500 rupees per mensem to the office of judge.

8. His Honor would beg to draw the attention of the Governor-general to the extent of duties in the province of Rohilcund, comprising the districts of Bareilly, Shajehanpoor, Budaon, and Pillibheet. The Sudder Court at Allahabad has already recorded an opinion on the necessity for a second judge, to enable the civil and sessions duties to be adequately and regularly performed; considering the general character of the inhabitants, the necessity for holding gaol deliveries at Bareilly, Shajehanpoor, and Budaon; the absence from the Sudder station the circuit involves; and the fact that nine Moonsiffs' courts have to be narrowly supervised, his Honor trusts that, on reducing the salary of Mr. Cowell to 2,500 rupees, a second judge at Bareilly may be authorized, on a salary of 2,000 rupees per mensem, the sanction to this appointment being considered open to reconsideration on the 1st January 1844. To show the extent of the duties in the several judgeships in the North-western Provinces, which devolve on the judge in superintending and controlling the Moonsiffs subordinate to each court, a statement is appended, by which it will appear that the duties which devolved on the judges in Rohilcund (Moradabad and Bareilly, 20 Moonsiffs, by whom 6,820 cases were decided) in 1841, nearly equal those performed by the judges of Goruckpoor, Ghazeepoor, Azimghur, Jounpore, and Mirzapoor, under whom were 25 Moonsiffs, who decided 7,113 cases.

9. It is only a deep sense of the inexpediency of disturbing the present system in any material degree which induces his Honor to acquiesce in the continuance of the union in the same individual of the offices of magistrate and collector. Independently of the difficulty of any officer with two duties to discharge avoiding to give an undue proportion of his time to one or other, there is an incompatibility in the very functions of a collector of revenue and those of a magistrate, which seems to render this union inexpedient. So long, however, as the office is continued on its present footing, the amount of salary, 2,000 rupees per mensem, fixed by the Committee, appears a fair and sufficient remuneration.

10. On the vacancy, by Colonel Young's removal or promotion, being declared, the Lieutenant-governor considers the proposal to place the Deyrah Dhoon under a joint magistrate, on 1,000 rupees, very proper. His Honor desires me to observe, that the political charge of Gurhwal should be re-attached to Kumaon, and placed under the commissioner of that district. This arrangement is desired by the Raja of Teree, and it is understood would be acceptable to the people.

11. The proposed remodelling of the Custom Departments is, with a slight modification in regard to Agra, entirely approved.

12. The Lieutenant-governor would suggest that the appointment at Agra be an independent one, to be held by a covenanted officer, and that the salary attached to it be 1,000 rupees. His Honor urges this modification from a conviction that the duties at that station are of a nature which should be entrusted to a covenanted servant of the Government; the constant references with the durbars of native courts, the traffic which comes from independent states, and the numerous questions which arise with strangers to our rules, require the presence of a responsible officer to decide at once; a reference to Dehli would involve great loss to parties, and much public inconvenience; and as this modification could be effected without increasing the total cost which the Committee propose, the Lieutenant-governor trusts it will be favourably considered by his Lordship. The annexation of Allahabad to Mirzapoor is concurred in by the Lieutenant-governor, who would fix the salary of the Mirzapoor office at 2,000, leaving that at Dehli at 2,500, and having an officer on 500 at Allahabad.

13. On the remarks regarding joint magistrates and deputy collectors, the Lieutenant-governor desires me to observe, that for a few months the office of joint magistrate and deputy collector at Rohtuck was suspended; but on the earnest application of the people, and referring to the character of the inhabitants of that part of the country, together with the decided opinion of the local officers in favour of the office, it was found expedient to continue it; as however the duties at Dehli may, now that the settlements are completed, and a deputy collector allowed for the treasury, be discharged by a magistrate with an assistant,

assistant, the Lieutenant-governor would suggest, rather than the office be abolished, that the joint magistrate at Dehli be ordinarily stationed at Rohtuck, an arrangement which will not entail any expense, and be very conducive to the peace and good order of that part of the country.

14. I am directed to add, that by the employment of Mr. G. H. M. Alexander on deputation, without giving to him any extra allowance, there has not been so great an expense as seems to have been considered. Mr. Williams is still employed on his salary, as joint magistrate and deputy-collector of Pillibheeh, officiating for Colonel Young in Dehra Dhoon. Both these officers will be provided for on the first opportunity.

15. The future salary of the superintendent of the Bhutta Territory may be 1,000 rupees, but it is hardly a sufficient remuneration for such a charge as that of the Bhutty country, involving as it does a residence in a dreary and far from healthy region, and the maintenance of establishments to admit of moving from point to point on any occasion of an inroad by the lawless inhabitants of the neighbouring states, or other interruption to the important line of traffic running through that jurisdiction from Dehli towards Bahawulpoor. The Lieutenant-governor would add 250 rupees as a travelling allowance to the salary of 1,000 rupees allotted to the office by the Committee.

16. The Lieutenant-governor concurs in the observation of the Committee regarding the number of assistants necessary for the North-western Provinces being not less than 30.

17. The operations in the Settlement Department have been nearly brought to a close, and it has been his Honor's desire to absorb the officers into their proper grades as opportunities offered. The Lieutenant-governor, entertaining the opinion that additional allowances given to the officers in this department should only be enjoyed whilst actually employed on the special duty, has on all recent occasions expressly recorded that the additional salary should cease with the duties for which it was granted; this course will be invariably carried out as any occasion may arise.

18. His Honor coincides in the views of the Committee regarding the number of principal sudder ameens, sudder ameens, and moonsiffs. The change in the Dehli Territory alluded to in paragraph 52, is too recent to admit of a decided opinion being formed. His Honor apprehends some aid will be required to the four moonsiffs substituted for four sudder ameens, but the necessary assistance can be afforded without any additional cost.

19. His Honor considers the proposed arrangements regarding the number and distribution of uncovenanted deputy collectors judicious; in respect to investing this class of officers with magisterial powers, the Lieutenant-governor has some hesitation, conceiving all the objections to the union of fiscal and police powers to possess full force in regard to these officers. The Lieutenant-governor would suggest that the local government might be empowered in special cases, on the recommendation of the commissioner and nizamut adawlut, to invest a deputy collector with the powers of an assistant to a magistrate. Such a measure might pave the way to the more extensive introduction of the system, should it be found practically to answer.

20. Of the appointments noted in the margin, one, that at Benares, may be immediately abolished, should his Lordship deem it expedient to vest the agency in Major Carpenter. Arrangements are now under consideration for the final discontinuance of that at Meerut and Dehli, and Mr. J. S. Clarke is at present acting for Mr. Begbie, who is acting commissioner during the absence on leave of Mr. France.

Officiating Judge at Benares.
Officiating Judge at Meerut and Dehli.
Officiating Judge at Bareilly.
Officiating Magistrate and Collector at Cawnpoor.

21. For Bareilly an arrangement has already been proposed; and as regards Cawnpoor, the Lieutenant-governor can only observe, that no serious evil has resulted under his observation from the distribution of duties alluded to in paragraph 68 of the Committee's report, and which he found in force on taking charge of the government of these provinces.

22. In the recommendation of the Committee, as noted in paragraph 62, the Lieutenant-governor entirely concurs, and would suggest that a resolution embodying its terms be passed by the Right Honourable the Governor-General and notified for general information and observance.

23. The reductions noticed in paragraphs 67 and 68 will be carried into effect from any date the Right Honourable the Governor-General may determine, and those in paragraph 69 as his Lordship may direct.

I have, &c.
(signed) *R. N. C. Hamilton,*
Secretary to the Government, North-Western Provinces.

4 October 1842.

Appendix, No. 6.

STATEMENT alluded to in Paragraph 8 of this Letter.

DISTRICTS.	Number of Moonsiffs.	Number of Cases decided in 1841.	
Dehli	7	2,753	
Seharunpore	5	2,768	
Meerut	7	2,676	
Allyghur	7	2,578	
Moradabad	10	3,499	Rohilcund.
Barelly	9	3,121	Rohilcund.
Agra	5	1,926	
Furruckabad	6	2,344	
Mynpooree	5	1,338	
Cawnpoor	5	1,510	
Futtehpoor	3	809	
Bundlecund	3	784	
Allahabad	4	1,279	
Goruckpoor	10	2,880	
Azimghur	4	683	
Jounpoor	3	969	
Mirzapoor	3	834	
Benares	5	1,384	
Ghazeepoor	5	1,747	

(signed) *R. N. C. Hamilton,*
Secretary to the Government, North-western Provinces.

First Copy.

FINANCIAL DEPARTMENT.

No. 17 of 1843.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

WE have the honour to transmit, for the information of your Honourable Court, copies of papers having reference to the Second Report of the Bengal Finance Committee, and which would have been submitted to your Honourable Court at an earlier period, but for the impression that we should have been favoured with the sentiments of the Right Honourable the Governor-general, on the opinions expressed in the Minutes recorded on our proceedings in reference to the Report in question. His Lordship having addressed your Honourable Court on the subject, we now hasten to submit transcripts of the Minutes adverted to, to your Honourable Court, without further loss of time.

We have, &c.
(signed) *W. W. Bird,*
W^m. Casement

Fort. William,
8th March 1843.

FINANCIAL DEPARTMENT.

No. of 1842.

From the Right Honourable the Governor-General of India, to the Honourable *W. W. Bird,* President in Council, Fort William.

Honourable Sir, Simlah, 24 September 1842.

HAVE the honour to transmit to you, for the information of yourself and of my colleagues in the Council, the Second Report of the Bengal Finance Committee, dated the 17th of August, but only placed in my hands since my arrival at this place.

I beg to express my hope that your Honor and my other colleagues will have the goodness to give your early attention to this Report.

I concur generally in the recommendations of the Committee, but your practical knowledge and experience may possibly suggest to you errors or deficiencies therein, of which, if such should in your opinion exist, I should be glad to be informed. As far as your Honor and my colleagues may concur in the recommendations offered, I think it would be desirable at once to intimate such concurrence to the Lieutenant-governor of the North-western

western Provinces, with directions that the proposed reductions should be carried into effect.

I have communicated the report of the committee to the Lieutenant-governor, with the expression of my desire that he will be good enough to offer any observations which may occur to him upon it at his earliest convenience.

I have, &c.
(signed) *Ellenborough.*

— No. 2. —

From the Committee of Finance for the Presidency of Bengal to the Right Honourable Lord *Ellenborough*, Governor-General of India, &c. &c. &c.

My Lord, Allahabad, 17 August 1842.

We propose to lay before your Lordship the result of our inquiries into civil salaries in the Judicial, Revenue, and Customs Departments in the North-western Provinces.

2. Under the head of civil salaries we include the salaries of all officers, covenanted or uncovenanted, to whom is committed the administration of the system in these departments, and of them only; our classification, therefore, will differ from that of the civil auditor, for we exclude from this head the civil surgeons, assistant surgeons, and survey officers, whom he includes under it, and we bring under this denomination the principal sudder ameen, sudder ameens, moonsiffs and deputy collectors, under Regulation IX., 1833, all of whom, in the civil auditor's books, are comprised under the head of establishment.

3. We conceive the distinction we have assumed to be in itself the more correct, and we find its adoption necessary to enable us to compare the state of the service in the present day with what it was in 1830, for much of the work which was then assigned to covenanted servants is now performed by uncovenanted officers. On comparing the corresponding heads of accounts on May 1st, 1830, and May 1st, 1841, we find the annual charges to stand thus:—

YEAR.	Superintending Boards.	Local Officers.	TOTAL.
	Rupees.	*Rupees.*	*Rupees.*
1 May 1830	* 3,05,928	† 32,26,380	35,32,308
1 May 1841	3,68,196	† 32,02,068	35,70,264
Difference in 1841	more 62,268	less 24,312	more 37,956

On 1st May 1841, the Superintending Boards at Calcutta and Allahabad stood thus:

	Sudder Dewanny Adawlut.		Sudder Board of Revenue.		TOTAL.	
	No.	Salaries.	No.	Salaries.	No.	Salaries.
Calcutta	8	22,990	4	14,933	12	37,923
Allahabad	5	19,400	3	11,283	8	30,683
TOTAL	13	42,390	7	26,216	20	68,606

* Or 25,494 per mensem.

† *See* Tables in Appendix.

Appendix, No. 6.

The corresponding items, &c., in the United Presidency, on May 1st, 1830, were—

	No.	Salaries in Sicca Rupees.	
Sudder Dewanny Adawlut - -	11	29,948	Or at the rate of Sonat or Company's rupees, 104·8 for 100 Sicca rupees,
Sudder Board of Revenue - -	6	20,020	
Chief Commissioner of Delhi, charge equal to salary of Sudder Judge -	1	4,584	
TOTAL - - -	18	54,552	- - - 57,007.

The grand total in 1841, viz., 68,603, bears to 30,686, the total for Allahabad, the same proportion that 57,007, the total in 1830, bears to 25,494, the sum assumed for Allahabad in 1830. On the same ground, seven is the number of servants assumed for Allahabad in 1830 under this head.

4. The excess in 1841 is small, and even this is already in course of rapid reduction, partly from the discharge of the extra establishments lately entertained for the formation of the settlements, and the investigation of rent-free tenures, and partly from the power of dispensing with the higher paid covenanted agency, which the more extended use of uncovenanted servants occasions. Between May 1st, 1841, and the present date, many retrenchments have been effected, which reduce the present charge considerably below that of 1830.

5. We have still felt it our duty carefully to revise the whole establishments, so as to point out what further reductions may be effected without diminishing the efficiency of the system; in doing this we have been careful to make no organic change, to maintain the constitution and framework of the service as it now is, and to introduce nothing which may disturb the present system, or prevent its having full play.

6. We have also endeavoured to avoid breaking up districts, or altering the existing limits of jurisdictions under a Resolution of the Government of the North-western Provinces in the Revenue Department, dated October 30th, 1837; these have been lately adjusted with care, or are now in course of adjustment, on data furnished by the revenue survey; any disturbance of the arrangements, without evident necessity, might, we fear, introduce confusion, harass the people, and in the end probably entail further expense in the remedy of the evils which would result.

7. We have further, with one exception, which will be hereafter noticed, adhered to the scale of salaries now in force, and enjoined by the Court of Directors in their despatches in the Financial Department, May 4th, 1836, and No. 15 (September 5th), of 1838, as embodied in the Resolution of the Governor-general, dated August 20th, 1839.

8. We are of opinion that this will be found the most practically useful mode of dealing with the subject, and will be in itself the most safe and certain method of introducing a stricter economy.

9. The strength and cost of the local officers, as they stood on May 1st, 1830, and May 1st, 1841, and as proposed by ourselves, will be found in detail in the Appendix, in Tables (A.), (B.), and (C). The following Table brings into contrast, in an abstract form, the whole of the establishments of which we are now treating.

CLASSES of OFFICERS.	On 1st May 1830.		On 1st May 1841.		Proposed.		REMARKS.
	No.	Salaries.	No.	Salaries.	No.	Salaries.	
Sudder Dewanny Adawlut	7	25,494	5	19,400	4	15,050	
Sudder Board Revenue			3	11,283	3	10,700	
Commissioners	13	46,205	9	27,502	10	30,419	In 1830 the Commissioners held the criminal sessions, from which they are under the present system relieved.
Judges	24	65,796	20	51,367	19	47,500	In 1830 several of the judges were also magistrates; in 1841, and the proposed scheme, none are.
Magistrates	4	6,900	34	74,760	33	74,760	In 1830 some of the collectors were magistrates; in 1841, and the proposed scheme, they all are.
Collectors	33	67,035					
Collectors of Customs	4	10,808	4	8,500	2	5,000	
Deputy Collectors	5	5,600	29	29,700	28	27,400	In 1830 some of the deputy collectors had also magisterial powers; in 1841, and the proposed scheme, the two offices are united.
Joint Magistrates	6	9,697					
Registers	17	12,286	—	—	—	—	
Deputy Collectors of Customs.	2	2,306	5	2,100	8	3,800	
Assistants	57	25,672	23	10,250	30	12,000	
Settlement Officers	- -	- -	15	18,600	—	—	
Resumption Officers	- -	- -	4	4,000	—	—	
Principal Sudder Ameens	- -	- -	25	10,600	24	10,200	
Sudder Ameens	51	5,500	23	5,550	19	4,650	In 1830 the moonsiffs had no salaries, but were paid by fees. They now have fixed salaries, which are covered by the stamps on the institution of suits. The number and salaries have been assumed, for the sake of comparison, to be the same in 1830 as in 1841.
Moonsiffs	101	11,060	101	11,060	105	11,450	
Uncovenanted Deputy Collectors, Regulation IX.	- -	- -	42	12,850	48	15,600	
TOTAL per Mensem	324	2,94,359	342	2,97,522	333	2,59,769	
TOTAL per Annum	- -	35,32,308	- -	35,70,264	- -	31,17,228	Or annually 453,036 less than in 1841.

The Number of Officers of each Class in the three Scales of Establishment may be thus distributed:

	Covenanted.		Uncovenanted.	TOTAL.
	Civil.	Military.		
In 1830	163	9	152	324
In 1841	128	17	197	342
As proposed	129		204	333

Appendix, No. 6.

10. We proceed to notice in detail the particular changes we recommend in each class of officers from what existed on May 1st, 1841.

Sudder Dewanny Adawlut.

On 1st May 1841 - -	19,400
Proposed - - - -	15,050
Decrease - - -	4,350

11. This difference arises from a reduction of the number of judges from four to three, which has been already effected, and has left the Court still fully adequate to the performance of the duties at present imposed on it.

12. We reserve to a future opportunity the liberty for us to consider the present constitution of the local government of the North-western Provinces, and of the Sudder Court, and Board of Allahabad, with a view to any reduction of cost that might attend an organic change in the form of administration in the two divisions of the Bengal Presidency.

Sudder Board of Revenue.

1st May 1841 - - -	11,283
Proposed - - - -	10,700
Decrease - - -	583

13. The secretary to the Sudder Board of Revenue at present draws a salary of 2,333 per mensem, and has besides an extra allowance of 250 rupees per mensem for superintending the revenue surveys. As these surveys are now drawing to a close, the extra allowance will of course cease as soon as the work is completed, and we recommend its discontinuance at the end of the present year. We are not, however, aware of any sufficient reason why the salary of the secretary to the Sudder Board of Revenue should be fixed at 2,333 rupees, when the register of the Sudder Dewanny Adawlut receives only 2,000; the duties of the former are by no means more laborious or important than those of the latter. The Honourable the Court of Directors have frequently resisted proposals for the increase of the latter, and we think the former should be brought to the same amount.

14. In Calcutta both the register of the Sudder Dewanny Adawlut and the secretary to the Sudder Board of Revenue receive alike, or 2,500 rupees each.

15. We have assumed the future salary of the secretary to the Board at Allahabad to be 2,000 rupees.

Commissioners in 1841 - -	27,502
Proposed - - - -	30,419
Increase - - -	2,917

16. This head includes commissioners for the hearing of appeals under Regulation III, 1828, regarding the resumption of rent-free tenures, as well as commissioners of revenue and police.

17. The increase involves three items, noted in the margin.

1. Special Commissioner under Regulation III, 1828, at Agra - - - - -	3,000
2. The difference between Mr. Davidson's former salary and his present salary, as Commissioner of Agra -	417
	3,417
Deduct proposed reduction of Saugor Commissioner's salary - - - - -	500
Net Increase - - -	2,917

18. The Special Commissioner at Agra has been already appointed, and is greatly required to aid in disposing of the heavy arrears which had accumulated on the file of the Special Commissioner at Meerut.

19. The necessity for the appointment is only temporary, and we trust that in the course of a short time, both this and the Meerut commissionership may be abolished. With reference to the state of the work in this department, we would propose that it be declared that the sanction of the Supreme Government to these appointments is to be understood as extending to no more than two years from the present date, at the expiration of which the appointments will cease; and on a special report to be then made, the Supreme Government will determine what measures should be taken for disposing of any arrear of cases that may remain. The abolition of these offices will yield a saving beyond our proposed scale of 6,250 rupees per mensem, or 75,000 per annum.

20. Mr. Davidson was promoted to be a commissioner whilst already at the Cape on medical certificate. The present rules regarding allowances do not admit the full salary to be drawn till after the officer has joined his appointment. This apparent increase of charge is, therefore, only a matter of account, occasioned by Mr. Davidson having now assumed charge of his office, and consequently become entitled to the full salary.

21. The Commissioner of the Saugor Division has 500 rupees more allowed to him than any other commissioner. It is believed that though this is entered as a revenue charge, it has been conferred in consequence of his political duties. We are not, however, disposed to recommend its continuance.

Judges in 1841 - - - -	51,367
Proposed - - - - -	47,500
Decrease - - -	3,867
Reduction of additional Judge of Bundlekhund - - - -	2,167
Reduction of Mr. Cowell's personal salary - - - - - -	1,700
TOTAL - - -	3,867

22. A decrease of 2,167 is anticipated by the abolition of the additional judgeship in Bundlekhund. Mr. S. Fraser, the present judge of Bundlekhund, was also political agent, and was so fully occupied by his duties in the Political Department, that it was found necessary to give him the assistance of an additional judge. We understand that Mr. Fraser has lately been relieved from his political duties, and in that event, we are of opinion that the additional judgeship may be immediately abolished, and some other appointment conferred on the present incumbent, Mr. Pidcock.

23. We purposely refrain from any inquiry into the necessity of maintaining all these judgeships. We have not sufficiently accurate statistical data at hand to enable us confidently to treat the subject on that basis; and we are averse, for the reasons already stated in paragraph 6, to any hasty alteration of this nature,

nature, except on the most carefully considered grounds, and long experience. The work may be lighter in one judgeship than in another, either for a time or permanently; but this we understand is constantly changing; and it is urged by experienced officers that the system has not yet been long enough in operation, on its present footing, to enable any sound opinion to be formed. The Sudder Dewanny Adawlut, in the Civil Department, annually lay before the Government the state of the business in each district, and possess the means of adjusting the strength of the several establishments to any temporary change, by increasing or diminishing the number of the subordinate judges. The abolition of a judgeship involves the removal of a Session Court, as well as of a High Court of Civil and Criminal Appeal, from a locality where it has long existed. This cannot but be in itself a source of vexation to all suitors, and should not be adopted till lengthened experience proves that there is no exigency which warrants the expense.

24. It is further urged that it would be inexpedient to recommend any change of this nature, on an exhibition of the present state of the files in the several courts. The settlement of the land revenue, now completed, is beginning to show its effects in the civil courts, and it is not possible immediately to foresee what that effect will be. If it raises the value of land, and facilitates its transfer from hand to hand, as may naturally be expected, various complicated questions are not unlikely to arise, which can only be met by a powerful and well-organized judicial establishment. We would therefore prefer leaving the existing judgeships as we find them; and would only recommend to the Government that this consideration should be carefully kept in view when each annual civil report is laid before them.

25. Mr. Cowell was a member of the old Provincial Court of Appeal, and, under a rule hitherto observed, continues to draw the salary which he then had, of rupees 4,200. The difference between that sum and 2,500, the ordinary pay of Civil and Sessions Judge, or rupees 1,700, is the saving to which we look.

26. This decrease arises in part from several small items of personal allowance, and in part from a proposed general reduction of the salaries of this class of officers. They are separately stated in the marginal entry.

Collectors and Magistrates in 1841	74,760
Proposed - - - - -	66,000
Decrease - - -	8,760

27. Mr. Tyler, Mr. Wemyss, and Mr. Conolly, all drew the allowances they at present hold, before the Resolution of the Governor-general, in the North-western Provinces, dated August 31st, 1839, under the terms of which they were to continue to draw them, till they vacated the appointments. Mr. Conolly has subsequently vacated his, on his promotion to a commissionership, and that saving has already been effected. We look to the ultimate reduction of the personal allowances drawn by Mr. Tyler and Mr. Wemyss.

Mr. Tyler's personal allowance -	83
„ Wemyss - ditto - - -	427
„ Conolly's - ditto - - -	250
Appointment at Dehra Dhoon, transferred to the head of joint magistrates - - - - - - -	500
General reduction of the salaries of 30 collectors, from 2,250 to 2,000 - - - - - - -	7,500
	8,760

28. The commanding officer of the Sirmoor Batallion, at Dehra Dhoon, formerly drew an allowance of 500 rupees for the performance of the civil duties at that station. It has since been resolved to separate the civil office from the military command, and the former is at present held, for the time, by a civilian, during Colonel Young's absence on duty. It will be necessary to constitute the office a joint magistracy and deputy collectorship; and we have therefore removed it from this head, and transferred it to its proper place. Though here appearing as a decrease of charge, there is, in fact, an increase of 500 rupees occasioned by the arrangement.

29. The salaries of magistrates and collectors in the North-western Provinces used originally to be 2,500 rupees; afterwards three grades were appointed, on 2,000, 2,250, and 2,500 rupees per mensem. The gradations were disapproved by the Honourable Court of Directors, who, in their despatch in the Financial Department, No. 15 (September 5th, 1838), fixed the salary to be drawn by these officers at 2,333 per mensem. The Governor-general, however, in his Resolution of August 31st, 1839, fixed it at 2,250, and at that sum it has stood to the present time. The collectors and magistrates in Bengal draw 2,167, and those who are only collectors, 1,917 per mensem, under the Resolution of the President in Council, dated March 20th, 1839, founded on the same despatches from the Honourable the Court of Directors as those we have already noticed.

30. But of late years the duties of a collector of land revenue in these provinces have been materially altered. The conclusion of the settlement has relieved them from much perplexing responsible work, which was before devolved upon them; and the whole of their operations have now been reduced to a fixed and methodical system, the successful conduct of which demands attention and diligence rather than those higher powers of research and nice discrimination which were before principally in request, but their labours will still be arduous.

31. It is urged that they are now, as it were, the guardians of the agricultural interests of the country, in all the varying phases and intricate perplexities which those interests display. They will have to maintain a minute record of all rights in every village, and of all the changes which those rights undergo. Through them, or through the records which they

Appendix, No. 6.

they maintain, every question of right connected with the land will be presented to the Civil Courts, and its nature elucidated; and when the Civil Courts have come to a decision on the question, they are the agents through whom the orders of the courts are executed.

32. It is evident that when these duties are superadded to the ordinary details of a collector's office, and to the task of realizing the Government demand, from a number of small independent proprietors, it will require much exertion to perform the duties efficiently; still the qualifications necessary for their discharge are not of the highest class, and we think that much may be well performed by a cheaper agency than used to be formerly employed.

33. This agency is found in the uncovenanted deputy collectors, appointed under Regulation IX, of 1833; accordingly we propose to maintain an efficient establishment of them in each district, as will hereafter appear; but we are of opinion that this new means of assistance, now for the first time systematically placed at the disposal of the collectors, for the conduct of their ordinary duties, should not constitute entirely a new charge on the Government. We therefore propose a reduction of the salaries of collectors from 2,250 rupees to 2,000 rupees; and though this will not entirely meet the charge, yet it will bring down the salaries of collectors and magistrates as low as consists with other branches of the service; and we cannot but bear in mind that, when the last adjustment of their salaries took place in 1839, the existence of the class of uncovenanted deputy collectors was one of the reasons which induced the Governor-general to assume the standard then fixed.

34. It seems necessary to remark that whilst a similar machinery has been called into existence in the Judicial Department during the period under review, the functions of the Zillah judges have been materially altered. As judges of appeal and sessions, they now occupy the same post which was formerly held by the judges of the provincial courts; but in the Revenue Department the duties of the collectors remained unaltered in their character and essence. The uncovenanted deputy collectors are given to them simply for the performance of those duties which otherwise, and in the ordinary course of things, would have devolved on themselves. A reason therefore evidently exists why the employment of the same sort of machinery in the Judicial and Revenue Departments should cause the reduction of salaries in the latter, when it does not do so in the former.

35. There is one further consideration which seems to recommend the measure. We have already noticed what the duties of a collector have become under the present system, and, being such, we consider it of importance that a person should pass through the collector's office in his passage to a judgeship. The great mass of litigation in these provinces has reference to landed property, and it is right that a judge, before he is called upon to decide suits regarding that property, should have had an opportunity of examining it through the many sources of information which the collector's office affords. He should know what materials are at hand in the office, and how far they are to be trusted; what agency exists in the department for enforcing the decrees of Court; to what perverting influences it is most exposed; and how it can be best and most efficiently employed. Now the surest method of making one office a stepping-stone to the other is to adjust the salaries, that the difference between the two should constitute an object of desire and ambition. So long as the difference between the salaries of the two offices is small, indisposition to leave a familiar office, or a favourite station, or various other motives, will indispose a man to seek a transfer from one to the other; but when the difference is large, the promotion will be sought after.

36. Similar reasons to those which have been urged regarding the collector, are found in operation in the office of magistrate, which is held by the same person. A new and separate machinery has been called into exercise to grapple with the two great crimes of Thuggee and Dacoity, and has been greatly instrumental in suppressing them. Violent affrays are less frequent than they were, and in some districts are scarcely known. In general, the consolidation of our power and system has greatly diminished the more violent and serious crimes, whilst the lesser crimes are more generally detected, and afford laborious occupation of a different character.

37. It must, however, be borne in mind that the magistrate and collector in both capacities should be subordinate to the sessions' as well as the civil judge; and subordination is in no way so well and generally ensured as by a marked difference of salary.

	In 1841.	Proposed	Difference.
Collectors of Customs	8,500	5,000	3,500 less.
Deputy Collectors of Customs - -	2,100	3,800	1,700 more.
TOTAL - - -	10,600	8,800	1,800 less.

38. We are compelled to group these two classes together, to enable us to show clearly the nature of the alteration we here propose. The contemplated reduction of charge in this department is owing to the increased employment of uncovenanted agency, and a consequent change in the nature of the duties expected of the covenanted officers. Uncovenanted deputy collectors are at present employed at Shaharunpore, Delhi, Hurianah, Horul and Bundlekund. The four former are subordinate to the collector of Delhie, who has the local charge of his own office, whilst he superintends the others who are distant from him. The deputy collector in Bundlekund is independent of any local control, and corresponds direct with the Sudder Board of Revenue.

39. We

39. We think the system in force at Delhi may be advantageously extended and brought under uniform regulation. The line of customs naturally divides itself into two great sections, separated by the river Churubul, at the point of its confluence with the Jumna. The north-western section mainly deals with the trade from Rajpootanah and the westward, especially the important traffic in salt from Lahore, the Sambahar Lake, and whole tract of country along our frontier. The south-eastern section, again, has to deal with the trade from Omrattee, the valley of the Nerbuddah, and all Central India as far as Indore, which finds passage at Calpee and Mirzapore, and also with the special duty collected on the passage of salt into the province of Benares.

40. We would place each of these sections under the superintendence of a covenanted officer, relieving him from local duties; and we would do away with the appointments of collectors at Agra and Allahabad, and place uncovenanted deputy collectors both there and at Mirzapore. We recommend for each collector the salary of 2,500 rupees per mensem, because we are desirous so to constitute the appointment as to be able to command the services of efficient men, and because we are aware that the acceptance of such appointments throws a person out of the regular line of the service, and impedes his attaining promotion in its usual course. The travelling expenses also involved in the superintendence of such long lines will be considerable. One of the collectors, Mr. G. H. Smith, already draws 2,500 rupees per mensem, and we estimate highly the services he has already rendered to the department. He will find his sphere of labour increased, whilst his emoluments remain the same. Mr. Todd, the collector at Mirzapore, has at present 2,000 rupees per mensem, and should not have his salary increased till a saving has been made in those parts of the establishments which are to be reduced. We must leave the Government to determine at what rate these salaries should be maintained under circumstances which may hereafter arise of increased revenue and higher responsibilities.

Abolition of Collectorship of Customs of Agra	2,000
Abolition of Collectorship of Customs of Allahabad	2,000
Decrease	4,000
Deduct increase to Mirzapore 500 Ditto in Deputy Collectors 1,700	2,200
Net Decrease	1,800

41. The position which the uncovenanted deputy collectors of Customs will occupy, and the salaries allotted to them, deserve notice. It is evident that they will be placed in very important situations, invested with much pecuniary responsibility, and exercising a powerful influence over the foreign commerce of the country. We have, therefore, fixed for them a higher scale of remuneration than for the uncovenanted branch of the Revenue Department. We have taken the highest standard at present recognised for servants of this class, and we are not without expectation that it may be found politic to reward with still higher salaries long-tried and valuable service in a department which bears more directly than most on the resources of the State. In adjusting the amount of salaries, we have followed a principle similar to that already prevalent in the Judicial Branch. We have divided the eight officers into three classes: the first, comprising two, will draw 600 rupees each; the second, comprising also two, each 500 rupees, and the third, comprising four, 400 each. Promotions should only take place from one grade to the other on the occurrence of vacancies, and not then till after five years' approved service. Of the five officers now on the list, four draw 400 rupees each, and one, 500, so that our estimate is a maximum; and if the rule be observed, some time must evidently elapse before the whole charge is incurred. The above scheme is founded on a communication from the Sudder Board of Revenue, and is understood entirely to meet with their concurrence.

42. The joint magistracy and deputy collectorship at Rhotuck was abolished a short time ago, and subsequently revived. We are not fully informed of the circumstances which occasioned this change of purpose, but have grounds for supposing that its maintenance as a separate jurisdiction is no longer requisite, and that the Pergunnahs which constitute it may be annexed to the adjacent districts of Delhie, Hurrianah, and Paniput. The salary of the appointment has been hitherto 1,500, which has made it a stepping-stone between an ordinary joint magistracy and deputy collectorship, and a magistracy and collectorship, and occasioned a frequent change of officers, which in itself is injurious to the prosperity of any district. If the appointment be not at once abolished, which we strongly recommend, the salary should at least be reduced to 1,000. The present incumbent, Mr. G. H. M. Alexander, has been long absent from the appointment on deputation in other districts.

Joint Magistrates and Deputy Collectors in 1841	29,700
Proposed	27,400
Decrease	2,300
Office at Rhotuck abolished	1,500
Ditto at Pillibheet ditto	1,000
Superintendent of Bhutee Territory, reduction of salary	500
First Assistant at Kumaon, reduction of salary	300
TOTAL	3,300
Deduct increase of Joint Magistrate and Deputy Collector at Dehrah Dhoon	1,000
Net Decrease	2,300

43. The joint magistracy and deputy collectorship of Pillibheet has been already abolished, but the incumbent, Mr. F. Williams, has not been nominated to any other appointment, so that his salary continues as much as ever a charge upon the public finances. The superintendent of the Bhuttee Territory has hitherto been a military officer, with a salary of 1,500 rupees per mensem. Since the tract of country was first especially cared for, and the appointment made, it has become better known and more easy of management. We think that 1,000 rupees is sufficient salary to attach to the duties.

44. The proper salary of the two assistants, who are ranked by us as joint magistrates at Kumaon, was 700 rupees each; but Mr. Batten, who held one of the appointments, had his allowance raised to 1,000 rupees temporarily, on account of his employment on settlement work, at the termination of which it should cease. We have already, in paragraph 28,

Appendix, No. 6.

explained the circumstances under which the salary of a joint magistrate and deputy collector in Dehra Dhoon appears here as an increase; the real increase of charge is only 500 rupees.

Assistants:
1841 - - 10,250
Proposed - 12,000
1,750

45. We do not propose any alteration of that part of the Resolution of August 31st, 1839, paragraph 18, which attaches joint magistrates and deputy collectors to only 20 of the districts in the Regulation Provinces. We believe this establishment has been found sufficient.

46. Under the head of assistants, we have an apparent increase of expense, but the proposed establishment is nothing more than what is necessary for the efficient working of the system. To show this, we must enter into some further explanation regarding the constitution of the two establishments. In 1841, there were 137 local offices to which covenanted servants actually were, or usually are appointed. Of these 22 were assistants, and there were, consequently, 115 appointments above the grade to which assistants might be promoted. But it is generally found that from one-sixth to one-seventh of the whole are absent from their stations on leave; there would not then be on an average more than 19 assistants available, whilst 15 of the appointments would be vacant, and if all were filled up there would be only four assistants retained in that grade. But this number is far too small to allow for the training which all assistants should have before they are entrusted with any responsible charge. We are given to understand that great inconvenience to the public service has been experienced from this cause of late.

47. The proposed scheme reduces the number of local appointments above the grade of assistants, usually filled by covenanted servants, to 92, whilst the number of assistants is increased to 30. This is evidently a fairer proportion than before existed, and we think that with the efficient uncovenanted assistance now proposed for every branch of the administration, it is enough to admit of the fair working of the system.

48. We propose to maintain that provision of the Resolution of August 31st, 1839, under which assistants exercising the power of joint magistrate and deputy collector at 10* stations where there are no officers of that denomination, should be entitled, with the special sanction of government, to an extra allowance of 300 per mensem.

	In 1841.	Proposed.
Settlement Officers - - -	18,600	None.
Special Deputy Collectors for investigating into Mauffee services	4,000	None.

49. As the operations for which the services of these officers were required have either already closed or are rapidly drawing to a close, their further maintenance will not be needed since May 1st, 1841. We find that several of these have been removed to other appointments, and we are informed by the Sudder Board of Revenue, that in the course of another year the services of the remainder may be dispensed with.

	In 1841.	Proposed.
Principal Sudder Ameens -	10,600	10,200
Sudder Ameens	5,550	4,650
Moonsiffs - -	11,060	11,450
TOTAL - -	27,210	26,300
	26,300	
Decrease - -	910	

50. We propose but small alteration in the number or emoluments of these officers from what they were on May 1st, 1841. The Resolution of Government, dated July 16th, 1837, fixed the allowances of one-fourth of the Principal Sudder Ameens at 600 rupees each per mensem, the remaining three-fourths being at 400. The Sudder Ameens have each 250 per mensem; one-fourth of the Moonsiffs 150, and the remaining three-fourths 100 each. This branch of the service is yet in its infancy, and it is certainly an experiment of great importance to entrust the primary jurisdiction of almost all suits to a class of persons who have long in this country been kept excluded from offices of responsibility. We should be sorry to recommend interference with the fair trial of the experiment by any alteration of established allowances which would tend to shake confidence in the stability of the system, and to discourage the efforts we believe to be now making for the attainment of the necessary qualifications. The experiment may be hitherto said to have worked well, and if further success is hoped for it can only be attained by the steady and consistent maintenance of the principles already assumed.

51. The number of these offices is the subject of the constant attention of the Sudder Dewanny Adawlut. There are shifts and changes in the amount of litigation which it is impossible to foresee or calculate upon. The system at present in force adapts itself to these changes. An additional Principal Sudder Ameen or Sudder Ameen can be at any time transferred from a district where the work is light to another where it is heavy, without any disturbance of the customary course of judicial trial. The doubling up or new distribution of the local jurisdictions of the Moonsiffs would indeed occasion some confusion, but there are expedients by which this may be obviated, and now that the limits of their several districts are in process of adjustment, on the data furnished by the revenue survey, there is every reason to hope that future change in this respect also will be obviated. We would not interfere in the operations of the Sudder Dewanny Adawlut in the regulation of these

*Azimghur, Banda, Budaon, Etawah, Futtehpoor, Goorgaon, Hissar, Moozuffernugger, Paniput, Shahjehanpoor.

these arrangements. They have assumed an average of suits,* the monthly decision of which on their merits may be expected of each class of officers. Every month the state of the business before each officer is examined with reference to this standard, and the necessity or otherwise for the maintenance of his office, or the provision of additional aid, is considered. Annually the whole returns are laid before the Government, and the several changes which have been made, or may be proposed, are stated, and the grounds of them explained with reference to the tabular entries in each case. We cannot devise any scheme better calculated than this to keep the establishment always fully employed, and yet to prevent unnecessary expense, at the same time that the Government is periodically furnished with ample means for examining and testing the correctness of the proceedings. We need only add, that as the country increases in wealth, intelligence and population, the business of the civil courts may, on the whole, be expected to increase, and that we cannot hope that any reductions will be effected beyond what are now noted. The heavy arrears which once impeded the course of justice are, however, disposed of, and the establishment is now occupied only in the rapid decision of the regular income of cases.

52. The few items which constitute the small decrease of charge exhibited in our statement, are explained in the marginal entry, and do not appear to require further comment. They have been carried into effect since May 1st, 1841, or are now in the contemplation of the court of Sudder Dewanny Adawlut.

Discontinuance of a second Principal Sudder Ameen, of Meerut -	400
Substitution of four Moonsiffs for as many Sudder Ameens in the Delhi territory - - - -	550
Cessation of personal allowance to a Moonsiff at Allahabad - -	60
Total - - - -	1,010
Deduct part of an allowance of a Sudder Ameen at Goruckpoor, now drawn under the head of establishments as law officer -	100
Difference - -	910

53. We have already, in paragraphs 30–34, explained the present constitution of the revenue branch of the service. Uncovenanted deputy collectors, under regulation IX, of 1833, have been especially created to aid the collectors in the performance of the multifarious duties now imposed upon them. Hitherto these officers have been transferred from one part of the country to another as their services were required, to aid in settlement proceedings, or other temporary operations. Although the strength of the establishment on May 1st, 1841, was 42 men, receiving 12,850 rupees, yet we find that on the present date there are 51, drawing 16,750 per mensem. We propose reducing the number to 48, with a total charge of 15,600 rupees. This number may be distributed so that each district should have one, and † those districts which are of peculiar importance, or have much work in the treasury and other miscellaneous departments, such as abkaree, stamps, &c. should have two. This assumption is, to a certain degree, arbitrary, for we are entering on a new and somewhat untried ground. The revenue settlement is but just drawing to a close, and it remains to be seen in what way those of its provisions which are likely to entail most labour will work. If the views of the originators of the present system are ever realised, it will only be through the agency of a powerful and efficient establishment. We would not recommend the denial of this aid when it is to work out a great end, viz. giving stability and increased value to all the landed property in the country; more especially would we recommend the grant of this aid when it consists merely in the better distribution of a class of officers already entertained. They could not be discharged immediately without deviating from that consideration which has always hitherto been shown towards this class of servants, whom it is more peculiarly desirable to encourage and inspire with confidence. We would therefore recommend that further appointments be forbidden till the number is reduced to 48, and the charge to 15,600 rupees, and that after that on every subsequent appointment the necessity of the measure be fully explained.

Uncovenanted deputy collectors under regulation IX, 1833:	
In 1841 - - - -	12,850
Proposed - - - -	15,600
Increase - -	2,750

54. The scale of allowances of these officers has been left what it was before, the number only in each class being so adjusted as to give fair and sufficient chance of promotion to all; out of the whole 48, one-fourth will be entitled to 450 rupees each per mensem, one-fourth to 350, and one-half to 250.

In the table of salaries on the 1st May 1841 (Appendix B.) 400 rupees is shown as the salary of each officer of the 1st class, exclusive of allowance for establishment, his total allowance being 500 rupees monthly. In the proposed scale the salary is entered as 450.

55. But whilst we advocate the present maintenance of this class of officers at the assumed standard, we are also desirous that their services should be rendered as valuable as possible. In the covenanted service the powers of magistrate and collector are conferred on the same person in all the gradations through which he passes. But the uncovenanted deputy collector is at present precluded from exercising magisterial functions, and if at any time the collector happens to be deprived of the assistance of covenanted officers, he must perform all the drudgery of the magisterial office himself. It is true that the Sudder Ameens, and Principal Sudder Ameens are qualified to dispose of petty criminal trials, but this is open to considerable objection. The proper duties of those officers

* Principal Sudder Ameens, having only original suits - - - - - - - 20
Principal Sudder Ameens, having original suits and appeals - - - - 25
Sudder Ameens - - - - - - - - - - - - - - 20
Moonsiffs - - - - - - - - - - - - - - - 25
Vide C. O. of the S. D. A., dated 21 December 1838.

† Agra, Furruckabad, Allahabad, Cawnpoor, Bareilly, Moradabad, Goruckpoor, Delhie, Paniput, Meerut.

Appendix, No. 6.

officers lie in the civil court, and are far more important than the trifling cases in which they can assist the magistrate. They are thereby diverted from their proper business, and the introduction of this uncertain branch of duty disturbs the regularity and certainty of control which the Sudder Dewanny Adâwlut would otherwise exercise over them. There is no apparent reason why they should be better qualified for the duty than the equally well paid and equally respectable deputy collectors, or why the power should be denied to the subordinate uncovenanted, which is freely given to the subordinate covenanted servant. If the uncovenanted deputy collector were also joint magistrate, the magistrate and collector would be able to make over to him mere matters of detail, and the less momentous duties in both departments, and apply himself more wholly to the important questions which arise, and to the efficient control of all that passes in every branch of his offices.

56. Referring to the terms of Regulation XVI, 1810, and Regulation IV, 1821, we can find nothing that militates against the principle of the arrangement we propose, and if a new enactment is considered necessary to introduce the measure, the concluding sections of Regulation IX, 1833, under which the uncovenanted deputy collectors were created, afford a good precedent for adoption.

57. We have thus endeavoured to explain the principles we have adopted in fixing the standard for each class of officers.

58. There are some other appointments which do not appear under the head of salaries, but which constitute a large and somewhat indefinite item of charge under the head of deputation allowances. Where officers are in apparent charge of certain appointments, and drawing the full salaries, other persons have been nominated to relieve them of a part of their duties, and draw the established rate of deputation allowance as though they were acting in the substantive situations.

Officiating Judge at Benares.
Officiating Judge at Meerut and Delhi.
Officiating Judge at Bareilly.
Officiating Magistrate and Collector at Cawnpore.

The four officiating appointments noted in the margin have thus arisen, and in themselves, as well as in the six other officiating appointments which they have occasioned, constituted, on May 1st, 1841, a charge of 2,820 per mensem. We would recommend the cessation of those arrangements, and the future prohibition of this practice, except under special authority granted by the Supreme Government on urgent cause shown, and then only for a fixed time, so that the arrangements might soon again be brought under review.

59. If the Judge of Benares were relieved from his duties as Political Agent, by their transfer to Major Carpenter, who is already employed at Benares in the charge of political duties, the office of acting additional judge at that station might be abolished, and the services of Mr. G. Lindsay become available for employment elsewhere.

60. Mr. S. Clarke need no longer be retained as an acting additional judge at Delhi and Meerut. The sessions at Hissar, which are the main cause of his retention, should be held either by the judge of Delhi or the commissioner of the division.

61. If Mr. Cowell and Mr. Wemyss were equal to the performance of the duties of their respective stations, the services of an officiating additional judge at Bareilly, and of an officiating additional magistrate and collector at Cawnpore, might be dispensed with.

62. The establishment we have proposed shows a considerable reduction on that which existed on May 1st, 1841, amounting to 4,53,036 per annum, or about 1-8th of the whole; but we are aware that the whole of this reduction cannot be immediately effected. In enforcing the reduction we would recommend:

First. That all offices no longer required be abolished, and the incumbents be appointed to the first vacancies which may occur, in which their services will be useful.

Secondly. In special appointments, when allowances are given for the performance of particular duties, over and above what are usually drawn by other officers of the same standing in ordinary appointments, that the excess be immediately reduced on the completion of the special duty, and consequent abolition of the office.

Thirdly. That when appointments in the ordinary course of the service are abolished or their emoluments reduced, the difference the salaries formerly drawn by the incumbents, and those which attach to the offices they subsequently hold, be considered personal, and be continued for a period of three years, unless the incumbent be immediately appointed to another office of equal or larger emolument.

63. The third rule infringes on a principle hitherto observed, in accordance with which the salaries of incumbents are not affected by the abolition of their offices. This has arisen from the peculiar constitution of the civil service, in which remuneration is generally proportioned to length of service, and is dependent almost entirely on tenure of office. It would be hard that a reduction based on financial exigency should affect a servant who was diligently employed in that office, and who, if he had not been called upon to hold it, would in the natural course of things have held some other appointment of similar advantage. But three years appears to be a fair period to be allowed a person for the recovery of his position in the service; and if he fails within that time to attain to a level with those of his own standing, it may be supposed that this results from some peculiar cause which should not occasion a charge on the State.

64. There may be cases in which the strict enforcement of this rule would be hard. In

paragraph

paragraph 33, we have proposed the reduction of the salaries of 30 collectors from 2,250 to 2,000 rupees. It cannot be expected that in the course of three years all those officers will have the opportunity of promotion to higher paid posts, but we do not on this account feel justified in proposing a deviation from the rule, and would recommend that such cases as they arise be left for the special consideration of the Government.

65. The following results would immediately arise from the adoption of the measures and rules we have recommended:

66. The appointments of additional judge at Bandah, of collectors of Customs at Agra and Allahabad, of joint magistrate and deputy collector of Rohtuck, of special deputy collectors for the investigation of rent-free tenures at Bareilly, Benares, Meerut and Allyghur, and of settlement officer at Agra, should be immediately abolished, and the remaining settlement offices as fast as the work is completed.

67. The officers holding the above appointments should be nominated to the first vacancies which they may be competent to fill. Of these, the officers noted in the margin draw special allowances which might be immediately reduced. Mr. Parks and Mr. Plowdon should be allowed to draw the excess of their present salaries, above those to which they may be appointed, for the period of three years, or till they attain situations of equal or higher emolument.

	Present Salary.	Salary of Grade.	Excess to be Reduced.
Mr. G. H. M. Alexander	1,500	1,000	500
Mr. R. Alexander -	1,500	1,000	500
Mr. Cocks - - -	700	400	300

68. The persons noted in the margin having drawn for more than three years salaries above what are fixed for the appointments which they hold, should cease to draw the excess. It will be necessary to declare in what way the duties of the offices held by Messrs. Cowell and Wemyss are to be discharged, if they are unequal themselves to their efficient performance. At present an officiating additional judge is maintained to do a great part of Mr. Cowell's duties, whilst Mr. Wemyss is left in the discharge of those functions which are usually performed by a deputy collector.

	Salaries Drawn.	Salaries of Office.	Amount to be Reduced.
Mr. Cowell - -	4,200	2,500	1,700
Mr. Wemyss - -	2,677	2,250	427
Mr. Tyler - - -	2,333	2,250	83

69. The reductions noted in the margin, and proposed in the revised scale of establishments, may be immediately declared, and put in force on the next vacancy, or against incumbents after the lapse of three years.

	Present.	Proposed.	Decrease.
Commissioner of Saugor	3,667	3,167	500
Bhutte Territory -	1,500	1,000	500
Saugor Assistants -	4,200	1,200	3,000
Secretary, &c. Sudder Board of Revenue -	2,333	2,000	333

We have, &c.

(signed) *T. H. Maddock.*
T. Currie.
J. Stuart.
J. Thomason.
C. G. Mansel.

Appendix (A.)

STATEMENT showing the Number of LOCAL OFFICERS, Covenanted and Uncovenanted, in the North Western Provinces, and their SALARIES, as they stood on 1st May 1830.

DISTRICTS.	Commissioners.		Judges.		Magistrates.		Collectors.		Collectors of Customs.		Deputy Collectors.		Joint Magistrates.		Registers.		Deputy Collectors of Customs.		Assistant.		Sudder Ameens.	
	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.
Agra	1	3,500	1	2,500	-	-	1	2,500	1	3,989	-	-	-	-	1	600	-	-	2	800	2	200
Etawah, including Belah	-	-	-	-	-	-	-	-	-	-	-	-	2	3,700	-	-	-	-	-	-	-	-
Furruckabad	1	3,500	1	2,500	-	-	1	2,500	-	-	-	-	-	-	1	700	1	1,306	3	1,500	3	300
Muttra	-	-	-	-	-	-	1	1,800	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mynpooree, called Etawah in the books.	-	-	1	2,613	-	-	1	2,100	-	-	-	-	-	-	1	732	-	-	-	-	2	200
Allahabad	1	3,500	1	2,500	-	-	1	2,500	1	2,100	1	1,000	-	-	1	700	-	-	2	800	3	340
Banda	-	-	1	2,500	-	-	1	2,100	-	-	1	1,000	-	-	1	732	-	-	-	-	2	200
Cawnpoor	-	-	1	2,500	1	1,600	1	2,772	-	-	-	-	-	-	1	627	-	-	1	400	4	540
Futtehpoor	-	-	1	2,500	-	-	1	2,500	-	-	-	-	-	-	-	-	-	-	-	-	3	300
Hameerpoor	1	3,657	1	2,500	-	-	1	2,100	-	-	-	-	-	-	-	-	-	-	3	1,213	2	200
Bareilly	1	3,500	3	10,450	-	-	1	2,662	-	-	1	1,000	-	-	-	-	-	-	3	1,200	3	340
Bijnour	-	-	-	-	-	-	-	-	-	-	-	-	1	2,100	-	-	-	-	1	400	—	—
Budaon	-	-	-	-	-	-	1	2,500	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kamaon	1	3,637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	M. 700	—	—
Pillibheet	-	-	-	-	-	-	-	-	-	-	-	-	1	1,697	-	-	-	-	1	400	—	—
Shahjehanpoor	-	-	-	-	-	-	1	2,500	-	-	-	-	-	-	1	1,000	-	-	2	800	—	—
Moradabad	1	3,500	1	2,500	-	-	1	2,100	-	-	-	-	-	-	1	700	-	-	3	1,200	3	300
Benares	1	3,733	4	12,520	1	1,600	1	2,500	-	-	-	-	-	-	1	700	1	1,000	1	400	3	300
Azimghur	-	-	-	-	-	-	-	-	-	-	1	1,600	-	-	1	1,000	-	-	1	400	—	—
Ghazeepoor	-	-	1	2,500	-	-	1	2,507	1	800	-	-	-	-	1	731	-	-	2	818	3	340
Goruckpoor	1	3,500	1	2,500	1	2,100	1	2,350	-	-	-	-	-	-	1	732	-	-	4	2,400	2	240
Jounpoor	-	-	1	2,500	1	1,600	1	1,250	-	-	-	-	-	-	1	732	-	-	2	800	2	200
Mirzapoor	-	-	1	2,500	-	-	-	-	1	3,919	-	-	-	-	1	600	-	-	2	800	2	200
Delhi	1	4,354	1	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1,700	—	—
Goorgaon	-	-	-	-	-	-	1	2,100	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Hurriana	-	-	-	-	-	-	1	1,600	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Paniput	-	-	-	-	-	-	1	2,502	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rohtuck	-	-	-	-	-	-	1	1,600	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Meerut	1	3,657	1	2,613	-	-	1	2,500	-	-	1	1,000	-	-	1	700	-	-	3	1,200	2	200
Bolundshuhur	-	-	-	-	-	-	1	2,500	-	-	-	-	1	1,600	-	-	-	-	1	400	—	—
Dehra Doon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	M. 500	—	—
Moozuffernugger	-	-	-	-	-	-	1	2,100	-	-	-	-	1	600	-	-	-	-	2	800	—	—
Seharunpoor	-	-	1	2,500	-	-	1	2,135	-	-	-	-	-	-	1	600	-	-	3	1,500	2	200
Allyghur	-	-	1	2,100	-	-	1	1,600	-	-	-	-	-	-	1	700	-	-	3	1,114	3	400
Ajmeer	1	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	627	—	—
Saugor and Nerbudda Territories.	1	4,167	-	-	-	-	7	9,357	-	-	-	-	-	-	-	-	-	-	4	2,800	5	500
Bhuttee States	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	13	46,205	24	65,796	4	6,900	33	67,035	4	10,808	5	5,600	6	9,697	17	12,286	2	2,306	57	25,672	51	5,500

Of these the following Offices were vacant, but the Salaries are included in the Civil Auditor's List:

	Salary.	
1 Cawnpore Magistrate's	1,600	Rupees, filled up in 1831.
1 Belah Joint Magistrate's	2,100	- ditto - ditto.
1 Hameerpoor Judge's	2,500	- ditto - ditto.
1 Seharunpoor Register's	600	- ditto - ditto.
	6,800	

	Salary.	
1 Jounpoor Register's	732	Rupees, not filled up in 1831.
1 Etawah Register's	732	- ditto - ditto.
1 Furruckabad Register's	700	- ditto - ditto.
1 Banda Register's	733	- ditto - ditto.
	2,896	
8 Vacant Offices	9,696	Rupees Salary.

The Cawnpore Collectorship of Customs was also vacant and filled up again in 1831 on a salary of 1,000 Rupees per month, but this salary does not appear on the Civil Auditor's books for 1830.

The Four Assistants under the head of Delhi are those inserted in the Civil Branch of the General Department in the Civil Auditor's Books. If the salaries of Seven Assistants under the Delhi Residency be added to the above, the sum will be 5,050 rupees.

Appendix (B.)

STATEMENT showing the Number of LOCAL OFFICERS, Covenanted and Uncovenanted, in the North-Western Provinces, and their SALARIES, as they stood on the 1st May 1841.

DISTRICTS.	Commissioners.		Judges.		Magistrates and Collectors.		Collectors of Customs.		Joint Magistrates and Deputy Collectors.		Deputy Collectors of Customs.		Assistant.		Settlement Officers.		Resumption Officers.		Principal Sudder Ameens.		Sudder Ameens.		Moonsiffs.		Deputy Collectors, Regulⁿ IX.	
	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.
Agra	1	3,167	1	2,500	1	2,250	1	2,000	1	1,000	-	-	1	400	1	1,500	-	-	1	400	1	250	4	450	2	500
Etawa	-	-	-	-	1	2,250	-	-	-	-	-	-	-	-	1	2,000	-	-	-	-	-	-	-	-	3	1,200
Furruckabad	-	-	1	2,500	1	2,250	-	-	1	1,000	-	-	-	-	-	-	-	-	1	400	-	-	6	700	2	500
Muttra	-	-	-	-	1	2,333	-	-	1	1,000	1	400	-	-	-	-	-	-	-	-	-	-	-	-	1	250
Mynpooree	-	-	1	2,500	1	2,250	-	-	1	1,000	-	-	-	-	-	-	-	-	1	600	-	-	5	550	2	600
Allahabad	1	3,167	1	2,500	1	2,250	1	2,000	1	1,000	-	-	-	-	1	1,500	-	-	1	400	1	250	4	§510	1	350
Banda	-	-	2	4,667	1	2,250	-	-	-	-	-	-	-	-	2	2,700	-	-	1	400	-	-	3	300	1	350
Cawnpoor	-	-	1	2,500	1	2,677	-	-	1	1,000	-	-	-	-	-	-	-	-	1	400	1	250	5	550	2	750
Futtehpoor	-	-	1	2,500	1	2,250	-	-	-	-	-	-	-	-	-	-	-	-	1	400	-	-	3	350	2	700
Humeerpoor	-	-	-	-	1	2,250	-	-	1	1,000	1	400	-	-	-	-	-	-	-	-	-	-	-	-	2	600
Bareilly	*1	2,750	1	4,200	1	2,250	-	-	1	1,000	-	-	2	800	-	-	1	1,000	1	600	1	250	2	200	1	350
Bijnour	-	-	-	-	1	2,250	-	-	1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	250
Budaon	-	-	-	-	1	2,250	-	-	-	-	-	-	-	-	1	700	-	-	-	-	-	-	3	350	—	—
Kumaon	1	2,000	-	-	-	-	-	-	(e)2	1,700	-	-	(g)1	400	-	-	-	-	2	200	-	-	2	‖100	1	150
Pillibheet	-	-	-	-	-	-	-	-	1	1,000	-	-	-	-	1	1,000	-	-	-	-	-	-	1	100	—	—
Shahjehanpoor	-	-	-	-	1	2,250	-	-	-	-	-	-	1	400	-	-	-	-	-	-	-	-	2	200	1	250
Moradabad	-	-	1	2,500	1	2,250	-	-	1	1,000	-	-	-	-	1	1,500	1	1,000	1	400	2	500	10	1,100	1	250
Benares	1	3,167	1	2,500	1	2,250	-	-	1	1,000	-	-	2	800	4	3,700	-	-	2	1,000	-	-	5	550	1	250
Azimgurh	-	-	1	2,500	1	2,250	-	-	-	-	-	-	1	400	-	-	-	-	1	600	1	250	3	350	1	350
Ghazeepoor	-	-	1	2,500	1	2,250	-	-	1	1,000	-	-	1	400	-	-	-	-	1	600	-	-	5	550	2	500
Goruckpoor	-	-	1	2,500	1	2,250	-	-	1	1,000	-	-	-	-	1	1,000	-	-	2	800	1	†150	10	1,050	2	600
Jaunpoor	-	-	1	2,500	1	2,250	-	-	1	1,000	-	-	1	400	-	-	-	-	1	400	1	250	4	400	1	250
Mirzapoor	-	-	1	2,500	1	2,250	1	2,000	1	1,000	-	-	-	-	-	-	-	-	2	800	-	-	3	350	2	750
Delhi	1	3,167	1	2,500	1	2,250	1	2,500	1	1,000	1	400	(u)2	700	-	-	-	-	1	600	2	500	2	200	1	250
Gurgaon	-	-	-	-	1	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	250	—	—	—	—
Hurriana	-	-	-	-	1	2,250	-	-	-	-	1	500	1	400	-	-	-	-	-	-	1	250	-	-	1	250
Paniput	-	-	-	-	1	2,250	-	-	-	-	-	-	-	-	1	1,000	-	-	-	-	1	250	-	-	1	250
Rohturk	-	-	-	-	-	-	-	-	1	1,500	-	-	-	-	-	-	-	-	-	-	1	250	—	—	—	—
Meerut	2	6,417	1	2,500	1	2,250	-	-	1	1,000	-	-	2	800	1	1,000	2	800	-	-	-	-	6	700	2	600
Boolundshuhur	-	-	-	-	1	2,250	-	-	1	1,000	-	-	-	-	-	-	-	-	-	-	-	-	1	100	1	400
Dehra Doon	-	-	-	-	(a) 1	500	-	-	-	-	-	-	(h)1	150	—	—	—	—	—	—	—	—	—	—	—	—
Moozuffernuggur	-	-	-	-	1	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	600
Saharunpoor	-	-	1	2,500	1	2,250	-	-	1	1,000	1	400	-	-	1	2,000	-	-	1	400	-	-	5	550	—	—
Allyghur	-	-	1	2,500	1	2,250	-	-	1	1,000	-	-	-	-	-	-	1	1,000	1	400	-	-	7	800	1	400
Ajmere	-	-	-	-	-	-	-	-	(d) 1	1,000	-	-	-	-	-	-	-	-	-	-	2	‡400	—	—	—	—
Saugor and Nerbudda	1	3,667	-	-	(b) 3	6,000	-	-	(e) 3	3,000	-	-	(i) 7	4,200	-	-	-	-	-	-	6	1,500	-	-	1	350
Bhuttee Territory	-	-	-	-	-	-	-	-	(f)1	1,500	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	9	27,502	20	51,367	34	74,760	4	8,500	29	29,700	5	2,100	23	10,250	15	18,600	4	4,000	25	10,600	23	5,550	101	11,060	42	12,850

(a) This is a Military Officer	1
(b) Of these one is a Military Officer	1
(c) Of these one is a Military Officer	1
(d) This is a Military Officer	1
(e) These are Military Officers	3
(f) This is a Military Officer	1
(g) This is a Military Officer	1
(h) This is a Military Officer	1
(i) These are Military Officers	7
In all	17

The Uncovenanted are as follows:

The Deputy Collectors of Customs	5
One of the Officers marked (u) in the Column of Assistants	1
Principal Sudder Ameens	25
Sudder Ameens	23
Moonsiffs	101
Deputy Collectors under Regulation IX	42
TOTAL	197

* The Commissioner of Bareilly not having joined his appointment, the full salary (Rupees 3,166. 10. 8.) does not appear in the Civil Auditor's Books.

† He gets 100 more as Law Officer.

‡ The Books give 300 and 200 Rupees, without details of Establishment.

§ One of these Moonsiffs draws a personal allowance of 60 Rupees.

‖ The Civil Auditor's Books (General Department) give 70 Rupees each for Salary and Establishment.

Appendix (C.)

STATEMENT showing the NUMBER of LOCAL OFFICERS, Covenanted and Uncovenanted, in the North-Western Provinces, and their SALARIES, as proposed.

DISTRICTS.	Commissioners.		Judges.		Magistrates and Collectors.		Collectors of Customs.		Joint Magistrates and Deputy Collectors.		Deputy Collectors of Customs.		Assistants.		Principal Sudder Ameens.		Sudder Ameens.		Moonsiffs.		Deputy Collectors, Reg. IX.	
	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.	No.	Salaries.
Agra	2	6,167	1	2,500	1	2,000	-	-	1	1,000	1	-	3	1,200	1	400	1	250	4	450	2	12 on 450; 12 on 350; and 24 on 250.
Etawa	-	-	-	-	1	2,000	-	-	-	-	-	-	1	400	-	-	-	-	-	-	1	
Furruckabad	-	-	1	2,500	1	2,000	-	-	1	1,000	-	-	-	-	1	400	-	-	6	700	2	
Muttra	-	-	-	-	1	2,000	-	-	1	1,000	1	-	-	-	-	-	-	-	-	-	1	
Mynpooree	-	-	1	2,500	1	2,000	-	-	1	1,000	-	-	-	-	1	600	-	-	5	550	1	
Allahabad	1	3,167	1	2,500	1	2,000	-	-	1	1,000	1	-	3	1,200	1	400	1	250	4	450	2	
Banda	-	-	1	2,500	1	2,000	-	-	-	-	-	-	1	400	1	400	-	-	3	300	1	
Cawnpore	-	-	1	2,500	1	2,000	-	-	1	1,000	-	-	-	-	1	400	1	250	5	550	2	
Futtehpore	-	-	1	2,500	1	2,000	-	-	-	-	-	-	1	400	1	400	-	-	3	350	1	
Humeerpore	-	-	-	-	1	2,000	-	-	1	1,000	1	-	-	-	-	-	-	-	-	-	1	
Bareilly	1	3,167	1	2,500	1	2,000	-	-	1	1,000	-	-	3	1,200	1	600	1	250	8	850	2	
Bijnour	-	-	-	-	1	2,000	-	-	1	1,000	-	-	-	-	-	-	-	-	-	-	1	
Budaon	-	-	-	-	1	2,000	-	-	-	-	-	-	1	400	-	-	-	-	-	-	1	
Kumaon	1	2,000	-	-	1	2,000	-	-	2	1,400	-	-	1	400	2	200	-	-	2	100	1	
Phillibheet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Shahjehanpoor	-	-	-	-	-	-	-	-	-	-	-	-	1	400	-	-	-	-	-	-	1	
Moradabad	-	-	1	2,500	1	2,000	-	-	1	1,000	-	-	-	-	1	400	2	500	10	1,100	1	
Benares	1	3,167	1	2,500	1	2,000	-	-	1	1,000	-	-	3	1,200	2	1,000	-	-	5	550	2	
Azimgurh	-	-	1	2,500	1	2,000	-	-	-	-	-	-	1	400	1	600	1	250	3	350	1	
Ghazeepore	-	-	1	2,500	1	2,000	-	-	1	1,000	-	-	-	-	1	600	-	-	5	550	1	
Goruckpore	-	-	1	2,500	1	2,000	-	-	1	1,000	-	-	-	-	2	800	1	250	10	1,050	2	
Jounpoor	-	-	1	2,500	1	2,000	-	-	1	1,000	-	-	-	-	1	400	1	250	4	400	1	
Mirzapoor	-	-	1	2,500	1	2,000	1	2,500	1	1,000	1	2 on 600; 2 on 500; 4 on 400	-	-	2	800	-	-	3	350	1	
Delhie	1	3,167	1	2,500	1	2,000	1	2,500	1	1,000	1		3	1,200	1	600	2	500	6	650	2	
Goorgaon	-	-	-	-	1	2,000	-	-	-	-	-		-	-	-	-	-	-	-	-	1	
Hurriana	-	-	-	-	1	2,000	-	-	-	-	1		1	400	-	-	-	-	-	-	1	
Paniput	-	-	-	-	1	2,000	-	-	-	-	-		-	-	-	-	-	-	-	-	2	
Rohtuck	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	
Meerut	2	6,417	1	2,500	1	2,000	-	-	1	1,000	-	-	3	1,200	1	400	-	-	7	800	2	
Boolundshuhur	-	-	-	-	1	2,000	-	-	1	1,000	-	-	-	-	-	-	-	-	-	-	1	
Dehra Dhoon	-	-	-	-	-	-	-	-	1	1,000	-	-	-	-	-	-	-	-	-	-	1	
Moozuffernuggur	-	-	-	-	1	2,000	-	-	-	-	-	-	1	400	-	-	-	-	-	-	1	
Seharunpoor	-	-	1	2,500	1	2,000	-	-	1	1,000	1	-	-	-	1	400	-	-	5	550	1	
Allyghur	-	-	1	2,500	1	2,000	-	-	1	1,000	-	-	-	-	1	400	-	-	7	800	1	
Ajmere	-	-	-	-	-	-	-	-	1	1,000	-	-	-	-	-	-	2	400	-	-	1	
Saugor and Nerbudda	1	3,167	-	-	3	6,000	-	-	3	3,000	-	-	3	1,200	-	-	6	1,500	-	-	4	
Bhuttee Territory	-	-	-	-	-	-	-	-	1	1,000	-	-	-	-	-	-	-	-	-	-	1	
	10	30,419	19	47,500	33	66,000	2	5,000	28	27,400	8	3,800	30	12,000	24	10,200	19	4,650	105	11,450	48	15,600

No. 93 of 1842.

FINANCIAL DEPARTMENT.

From Junior Secretary to Government of India with the Governor-general to *G. A. Bushby*, Esq., Secretary to the Government of India, Financial Department, Fort William.

Sir,

THE Governor-general directs me to request that you will draw the attention of the Honourable the President in Council to his Lordship's letter of the 24th of September, transmitting the Second Report of the Bengal Finance Committee, and requesting to be favoured with the opinion of his Honor in Council with respect to the recommendations contained therein.

The observations of his Honor the Lieutenant-governor on the report referred to are forwarded herewith,* for the information of the President in Council; and the Governor-general is desirous of being enabled, if possible, to transmit to England by the next overland mail the notification that some practical result has followed the institution of the Committee.

* 4 October 1842.

I have, &c.

Simla, 2 November 1842.

(signed) *C. G. Mansel*,
Junior Secretary to Government of India
with the Governor-general.

No. 52 of 1842.

JUDICIAL DEPARTMENT.

From *R. N. C. Hamilton*, Esq., Secretary to Government, North-Western Provinces, to *T. H. Maddock*, Esq., Secretary to the Government of India, with the Governor-general, Head Quarters, Simla.

Sir,

I AM desired to acknowledge the receipt of your letter, dated the 29th instant, enclosing a copy of a second report of the Bengal Finance Committee, and conveying the desire of the Right honourable the Governor-general to have the sentiments of the Lieutenant-governor thereon.

2. The Lieutenant-governor desires me to express his entire concurrence in the mode in which the Committee have treated the subject in their avoiding any organic changes in the constitution and framework of the service, as it now is constituted.

3. The reduction of the number of judges of the court of Sudder Dewanny Adawlut from four to three, noticed in para. 10, has already been effected. His Honor concurs in the propriety of discontinuing the allowance to the Secretary to Board of Revenue, for superintending the survey department, so soon as the work shall have been completed; and in fixing the future salary of the Secretary to the Board at 2,000 rupees per mensem, that being the salary attached to the office of register to Sudder Dewanny Adawlut.

4. In respect to the appointment of special Commissioners at Agra and Meerut, the Lieutenant-governor is of opinion that they should be declared to cease and determine on the 1st January 1844, or at an earlier date should the cases before the Court be disposed of.

5. To enable the Government to put in train the gradual extinction of these officers, I am desired to suggest that a power be invested in the loca Government to declare that the appeals from any districts shall be tried by the civil courts of that district under the rules in force for Special Commissioners; and that all cases on the files of the Special Commissioners on the 1st January 1844, shall be transferred for decision to the Civil Judges of the district in which the lands may be situate.

6. The abolition of the additional judge in Bundlecund has already been contemplated by the Lieutenant-governor; and the additional salary drawn by Mr. Fraser will cease in his transfer to another appointment.

7. The Lieutenant-governor quite agrees with the Committee in their remarks on the inexpediency of altering the present number of judges, and in apportioning a salary of 2,500 rupees per mensem to the office of judge.

8. His Honor would beg to draw the attention of the Governor-general to the extent of duties in the province of Rohilcund, comprising the districts of Bareilly, Shahjehanpoor, Budaon and Pillibheet. The Sudder Court at Allahabad has already recorded an opinion on the necessity for a second judge, to enable the civil and sessions duties to be adequately

Appendix, No. 6.

and regularly performed; considering the general character of the inhabitants, the necessity for holding gaol deliveries at Bareilly, Shahjehanpore and Budaon, the absence from the Sudder station the circuit involves, and the fact that nine Moonsiffs' courts have to be narrowly supervised, his Honor trusts that on reducing the salary of Mr. Cowell to 2,500, a second judge at Bareilly may be authorised on a salary of 2,000 rupees per mensem, the sanction to this appointment being considered open to reconsideration on the 1st January 1844. To show the extent of the duties in the several judgeships in the North-western Provinces, which devolve on the judge in superintending and controlling the moonsiffs subordinate to each court, a statement is appended, by which it will appear that the duties which devolved on the judges in Rohilcund (Moradabad and Bareilly, 20 moonsiffs, by whom 6,820 cases were decided) in 1841, nearly equal those performed by the judges of Goruckpoor, Ghazeepoor, Azimghur, Jounpoor and Mirzapore, under whom were 25 moonsiffs, who decided 7,113 cases.

9. It is only a deep sense of the inexpediency of disturbing the present system in any material degree which induces his Honor to acquiesce in the continuance of the union in the same individual of the offices of magistrate and collector. Independently of the difficulty of any officer with two duties to discharge, avoiding to give an undue proportion of his time to one or other, there is an incompatibility in the very functions of a collector of revenue and those of a magistrate, which seem to render this union inexpedient. So long, however, as the office is continued on its present footing, the amount of salary, 2,000 rupees per mensem, fixed by the Committee, appears a fair and sufficient remuneration.

10. On the vacancy by Colonel Young's removal or promotion being declared, the Lieutenant-governor considers the proposal to place the Deyrah Dhoon under a joint magistrate on 1,000 rupees very proper. His Honor desires me to observe that the political charge of Ghurwal should be re-attached to Kumaon, and placed under the commissioner of that district. This arrangement is desired by the rajah of Teree, and, it is understood, would be acceptable to the people.

11. The proposed remodelling of the custom department is, with a slight modification in regard to Agra, entirely approved.

12. The Lieutenant-governor would suggest that the appointment at Agra be an independent one, to be held by a covenanted officer, and that the salary attached to it be 1,000 rupees. His Honor urges this modification from a conviction that the duties at that station are of a nature which should be entrusted to a covenanted servant of the Government; the constant references with the durbar of native courts, the traffic which comes from independent states, and the numerous questions which arise with strangers to our rules, require the presence of a responsible officer to decide at once. A reference to Dehlee would involve great loss to parties and much public inconvenience; and as this modification could be effected without increasing the total cost which the Committee propose, the Lieutenant-governor trusts it will be favourably considered by his Lordship. The annexation of Allahabad to Mirzapoor is concurred in by the Lieutenant-governor, who would fix the salary of the Mirzapoor office at 2,000 rupees, leaving that at Dehlee at 2,500 rupees, and having an officer on 500 at Allahabad.

13. On the remarks regarding joint magistrates and deputy collectors, the Lieutenant-governor desires me to observe that for a few months the office of joint magistrate and deputy collector at Rohtuck was suspended; but on the earnest application of the people, and referring to the character of the inhabitants of that part of the country, together with the decided opinion of the local officers in favour of the office, it was found expedient to continue it. As, however, the duties at Dehlee may, now that the settlements are completed and a deputy collector allowed for the treasury, be discharged by a magistrate with an assistant, the Lieutenant-governor would suggest, rather than the office be abolished, that the joint magistrate at Dehlee be ordinarily stationed at Rohtuck, an arrangement which will not entail any expense, and be very conducive to the peace and good order of that part of the country.

14. I am directed to add, that by the employment of Mr. G. H. M. Alexander on deputation without giving to him any extra allowance, there has not been so great an expense as seems to have been considered. Mr. Williams is still employed on his salary as joint magistrate and deputy collector of Pillibheet, officiating for Colonel Young in Dehra Dhoon. Both these officers will be provided for on the first opportunity.

15. The future salary of the superintendent of the Bhuttee territory may be 1,000 rupees; but it is hardly a sufficient remuneration for such a charge as that of the Bhuttee country, involving as it does a residence in a dreary and far from healthy region, and the maintenance of establishments to admit of moving from point to point, on any occasion of an inroad by the lawless inhabitants of the neighbouring states, or other interruption to the important line of traffic running through that jurisdiction from Dehlee towards Bahawulpore. The Lieutenant-governor would add 250 rupees, as a travelling allowance, to the salary of 1,000 rupees allotted to the office by the Committee.

16. The

Appendix, No. 6.

16. The Lieutenant-governor concurs in the observation of the Committee regarding the number of assistants necessary for the North-western Provinces being not less than 30.

17. The operations in the Settlement Department have been nearly brought to a close, and it has been his Honor's desire to absorb the officers into their proper grades as opportunities offered. The Lieutenant-governor entertaining the opinion that additional allowances given to the officers in this department should only be enjoyed whilst actually employed on the special duty, has, on all recent occasions, expressly recorded that the additional salary should cease with the duties for which it was granted. This course will be invariably carried out as any occasion may arise.

18. His Honor coincides in the views of the Committee regarding the number of Principal Sudder Ameens and Moonsiffs. The change in the Dehlee Territory, alluded to in para. 52, is too recent to admit of a decided opinion being formed. His Honor apprehends some aid will be required to the four Moonsiffs substituted for four Sudder Ameens; but the necessary assistance can be afforded without any additional cost.

19. His Honor considers the proposed arrangements, regarding the number and distribution of uncovenanted deputy collectors, judicious. In respect to investing this class of officers with magisterial powers, the Lieutenant-governor has some hesitation, conceiving all the objections to the union of fiscal and police powers to possess full force in regard to these officers. The Lieutenant-governor would suggest that the local government might be empowered in special cases, on the recommendation of the Commissioner and Nizamut Adawlut, to invest a deputy collector with the powers of an assistant to a magistrate; such a measure might pave the way to the more extensive introduction of the system, should it be found practically to answer.

20. Of the appointments noted in the margin,* one, that at Benares, may be immediately abolished, should his Lordship deem it expedient to vest the agency in Major Carpenter. Arrangements are now under consideration for the final discontinuance of that at Meerut and Dehlee, and Mr. J. S. Clarke is at present acting for Mr. Begbie, who is acting as commissioner during the absence on leave of Mr. Franco.

* Officiating judge at Benares; officiating judge at Meerut and Dehlee; officiating judge at Bareilly; officiating magistrate and collector at Cawnpore.

21. For Bareilly an arrangement has already been proposed; and as regards Cawnpore the Lieutenant-governor can only observe, that no serious evil has resulted under his observation from the distribution of duties alluded to in para. 68 of the committee's report, and which he found in force on taking charge of the government of these provinces.

22. In the recommendation of the Committee, as noted in para. 62, the Lieutenant-governor entirely concurs, and would suggest that a resolution embodying its terms be passed by the Right honourable the Governor-general, and notified for general information and observance.

23. The reductions noticed in paras. 67 and 68, will be carried into effect from any date the Right honourable the Governor-general may determine, and those in para. 69 as his Lordship may direct.

I have, &c.
(signed) *R. N. C. Hamilton,*
Secretary to Government, North-western Provinces.

4 October 1842.

STATEMENT alluded to in Paragraph 8 of this Letter.

DISTRICTS.	Number of Moonsiffs.	Number of Cases decided in 1841.	
Dehlee	7	2,753	
Seharunpoor	5	2,768	
Meerut	7	2,676	
Allyghur	7	2,578	
Moradabad	10	3,499	Rohilcund.
Bareilly	9	3,121	Rohilcund.
Agra	5	1,926	
Furruckabad	6	2,344	
Mynpooree	5	1,338	
Cawnpore	5	1,510	
Futtehpore	3	809	
Bundlecund	3	784	
Allahabad	4	1,279	
Goruckpore	10	2,880	
Azimghur	4	683	
Jounpore	3	969	
Mirzapore	3	834	
Benares	5	1,384	
Ghazeepore	5	1,747	

(signed) *R. N. C. Hamilton,*
Secretary to Government, North-western Provinces.

(True copy.)
(signed) *C. G. Mansel,*
Junior Secretary to Government of India with the Governor-general.

Appendix, No. 6.

MINUTE by the Hon. *W. W. Bird*, dated 12th December 1842.

Report of the Finance Committee.

IT would have taken very little time to express my opinions on the recommendations contained in the second report of the Finance Committee, communicated to us by the Right Hon. the Governor-general in his letter dated the 24th of September last, but Mr. Prinsep has recorded a minute upon the subject, in which he has entered into details and brought forward statements relating to the expenditure under the Bengal Government not touched upon in that report; and as I am unable to concur either in the correctness of those statements, or in the conclusions which he has drawn from them, I felt it incumbent upon me to place on record such information as was obtainable, in order that, in the situation I at present fill of Deputy-governor of Bengal, it might not be supposed that I am inclined to see blame cast upon former administrations without having the circumstances fully before us, and while the Finance Committee are still engaged in prosecuting those inquiries, by which alone it can be clearly ascertained whether the former administrations referred to are deserving of praise or censure.

2. Previously, however, to entering on the subject of Bengal, I will state as concisely as possible the little I have to say respecting the Committee's report on the provinces under the Agra Government.

3. In the first recommendation I entirely concur, namely, that all offices no longer required be abolished, and the incumbents be appointed to the first vacancies that may occur in which their services will be useful.

4. In the second recommendation I also concur, namely, that in special appointments when allowances are given for the performance of particular duties, over and above what are usually drawn by other officers of the same standing in ordinary appointments, the excess be immediately reduced on the completion of the special duty, and consequent abolition of the office.

5. But in the third recommendation I cannot concur without some qualification. It is quite unobjectionable prospectively that when appointments in the ordinary course of the service are abolished, or their emoluments reduced, the difference between the salaries formerly drawn by the incumbents, and those which attach to the offices they subsequently hold, be considered personal, and be continued for a period of three years, unless the incumbent be intermediately appointed to another office of equal or larger emolument, but the rule ought not, in my opinion, to be applied to those who have hitherto been allowed that difference. If the individuals in question are not competent to discharge effectively the duties of the offices to which they were transferred, they should of course be removed altogether. But while they continue capable, they seem to me to be entitled to the continuance of the allowances which they have hitherto enjoyed under an implied assurance of their permanency, until other situations may be offered to them of equal emolument. The new rule would therefore not only press hard upon persons so situated, but would be inconsistent with an arrangement to which the Government is understood to be virtually pledged. Moreover, the saving, as Mr. Prinsep observes, would be very inconsiderable.

6. With the results that would arise in the North-western Provinces from the adoption of the measures and rules above adverted to, the Lieutenant-governor is principally concerned, and it appears from his letter, dated the 4th of October last, a copy of which accompanied Mr. Mansel's communication of the 2d ultimo, that he concurs generally in the Committee's recommendations. There are one or two points, however, on which I wish to make a few observations.

7. The first is in respect to the salary assigned to the office of magistrate and collector, which office, for reasons stated by me elsewhere,* I should gladly see disunited; but as long as the union continues I agree with the Committee and the Lieutenant-governor in thinking that a salary of 2,000 rupees per mensem is a fair and sufficient remuneration. The assistance which this class of officers derive from the uncovenanted deputy collectors appointed under Regulation IX. of 1833 is very considerable, and fully justifies the reduction; besides which, the expense of the latter establishment is great, and it is not unreasonable that a portion of it should be borne by the officers of the department whose labours they so effectually diminish, and whose duties in future will neither be so arduous or responsible as heretofore.

8. Next I would express my concurrence in the whole of the 55th paragraph of the Committee's report, and add my own recommendation to theirs for investing uncovenanted officers with the powers of magistrate. In the North-western Provinces, where the union of the offices of collector and magistrate still continues, these powers should be vested in the deputy collectors; but in Bengal, where it does not, and where, from the paucity of junior civil servants, the employment in the magistracy of officers of this description is equally necessary, and will soon become indispensable, they should be vested in individuals unconnected

* *Vide* Report of the Police Committee, dated 18 August 1833.

nected with the revenue department. To save time, as the concluding sections of Regulation IX. 1833, were drawn up by myself, I annex a draft of Act framed, as suggested by the Committee, on the model of those sections, which may be made over at once for consideration to the Legislative Department.

9. Further, I have only to remark that the Committee have not touched upon the subject of deputation allowance. It has long appeared to me that this is a branch of expenditure which requires immediate revision, and that it is susceptible of great modification. I will not anticipate the Committee in the consideration of this important question, but if it has been laid aside, I intend to bring forward myself certain propositions, which will go the length at least of securing Government against the very heavy extra expense to which we are exposed on account of absentees.

10. Having now stated all that appears to me necessary in regard to the Committee's report, I proceed to make such observations on that part of Mr. Prinsep's minute which relates to Bengal, as may prevent any premature opinion being formed on the subject. The Finance Committee will not fail to ascertain the real state of the case, but they ought not to be allowed to entertain a preconceived idea that there has been needless waste and expenditure, or that the Government has been led on to prosecute the objects in view, without due economy in regard to the means and instruments by which those objects were to be accomplished.

11. In order to illustrate his views regarding the manner in which an inquiry into the financial state of the administration should be conducted in all its details, Mr. Prinsep has given an example of certain branches of expenditure in the judicial and revenue department of the government of Bengal, but the items relate only to 17 districts; a part, instead of the whole territory. Besides this inconvenience they will be found not to tally with the figures used by the Finance Committee, or by the Governor-general in his resolution of 23d June 1842. I should be unwilling to rest any general remarks regarding the judicial administration upon such foundation, or indeed to hazard any opinions upon so important a subject without being in possession of sufficient materials, otherwise I might remark that the figures used by the Governor-general in his resolution above quoted do not at all bear out Mr. Prinsep's observations. On the contrary, they lead (if it were proper now to pursue the disquisition) to a perfectly opposite conclusion.

12. The judicial expenses for the Lower Provinces, according to the Civil Auditor's books, which are those followed by the Governor-general's resolution, were:—

	1835–36.	1840–41.	INCREASE.	DECREASE.
Fixed - - - - - -	48,95,478	48,72,566	- - -	22,912
Contingent - - - - -	7,15,721	10,64,179	3,48,458	—
		Net increase - - -	3,25,546	

Supposing these figures to be correct, they show that the large employment of natives in the judicial branch of the service, and the great improvement of the administration of civil and criminal justice and police, which has notoriously taken place during the interval in question, have been accompanied by a positive reduction of fixed establishment of rupees 22,912. But as already observed, this is not the place for such general conclusions, favourable or unfavourable, nor is the information sufficient. Again, in the revenue branch of the Bengal Government, the imperfect results of statements for a similar portion of the whole territory, are considered by Mr. Prinsep to support the general opinion that there has been needless waste in the multiplication of extra establishments in this particular department, owing mainly to the Governor of Bengal not having deemed it necessary to report each case of new office as is required by the letter and spirit of the Act of Parliament, but having contented himself with a general, and sometimes only a constructive authority for new establishments, whereby the applications of public officers in districts have often been allowed too ready acquiescence.

13. As far, however, as my inquiries have gone, I can find nothing upon which to base this heavy censure of a preceding government. There has been increase of expense during the last six years in the land revenue department of the Bengal Government, but increase of expense is not necessarily "waste," and should not be so denominated unless the fact be unquestionably established. There have been carried on during the last six years under the Bengal Government very large and important measures for the resumption and settlement of rent free tenures, and for the improved collection of the general land revenue. These were undertaken with the sanction and authority of the Supreme Government, and it was well understood that they would occasion a large temporary increase of expense.

Appendix, No. 6.

14. The result as to expense, using again the figures of the Governor-general's resolution, is as follows:—

	1835–36.	1840–41.
Fixed - - - - - -	23,36,108	41,36,075
Contingent - - - - -	3,22,725	10,47,492

showing an increase of fixed establishment of rupees 17,99,967, the contingencies of course increasing at the same time. On the other hand, the result of the measures for which this expenditure was incurred has been very successful, and the expenditure has long since reached its highest point, and is, as Mr. Prinsep admits, now in course of diminution.

15. The fixed annual demand on account of land revenue in the Lower Provinces in 1835-36, the first year of the series, was rupees 3,30,72,244. The fixed demand for the last year, 1840–41, was rupees 3,38,81,963, showing a permanent addition to the annual land revenue of the country of rupees 8,09,719, and this is known to be still on the increase.

The collections actually realized in—

1834–35	were rupees - - - - - -	3,00,33,179
1835–36	„ - - - - - -	3,05,10,553
1836–37	„ - - - - - -	3,00,40,169
1837–38	„ - - - - - -	3,37,13,082
1838–39	„ - - - - - -	3,43,93,142
1839–40	„ - - - - - -	3,33,46,035
1840–41	„ - - - - - -	3,36,29,863

showing that the improved management of the land revenue collections has raised the annual receipts on this account 36 lacs in six years.

17. This, however, as I have already stated, is not the time for disquisitions of this nature; the inquiry must be gone into before any correct opinion can be formed on the subject. But I have thought it my duty to record these particulars as a set-off against the charge of wastefulness in the management of the revenue affairs of the Lower Provinces, for which I can discover no substantive grounds; and it should be observed that the Honourable Court, in a despatch recently under our consideration, dated the 25th May 1841, remark, that in the aggregate resources from the land revenue in Bengal during the period referred to there had been a marked improvement.

Calcutta, 12 December 1842. (signed) *W. W. Bird.*

AN ACT for the more extensive Employment of Uncovenanted Agency in the Judicial Department.

1. WHEREAS the exigencies of the public service require that the criminal branch of the Judicial Department should be strengthened by the more extensive employment of uncovenanted agency, it is hereby enacted, that it shall be competent to the local governments of both divisions of the Bengal Presidency to appoint in any zillah or district a deputy magistrate, with the powers hereinafter specified.

2. And it is hereby enacted, that the office of deputy magistrate shall be open to natives of India of any class or religious persuasion. The persons selected shall receive their commissions from Government in the usual mode, under the signature of the secretary in the Judicial Department.

3. And it is hereby enacted, that every person appointed to the office of deputy magistrate under this Act, shall, previously to entering upon the execution of the duties of his office, make and subscribe before the magistrate of the district to which he may be appointed, a declaration according to Act XXI. 1837.

4. And it is hereby enacted, that a deputy magistrate appointed under this Act, shall be in all respects subordinate to the magistrate under whom he may be placed; he shall exercise such of the powers of a magistrate, as the magistrate with the sanction of Government may commit to him, and shall obey all orders that may be issued, and perform all duties that may be assigned to him by that functionary, who shall be at all times competent, subject to such orders as he may receive from the local government, to extend, limit or resume the jurisdiction committed to his subordinate.

5. And

5. And it is hereby enacted, that all proceedings held by a deputy magistrate appointed under this Act, shall be recorded in his own name and on his own responsibility, and shall be appealable either to the magistrate or to the sessions judge under the existing law of criminal appeals, according to the extent of the powers committed to him under which the proceedings may have been held.

6. And it is hereby enacted, that a deputy appointed under this Act shall not be removable but for misconduct, and with the sanction of the local government. Whenever there may be reason to believe that a deputy is disqualified by neglect, incapacity, or corruption for continuance in office, a report shall be submitted by the local magistrate for the consideration and orders of the local government, which shall be competent to suspend him, and order a further inquiry into his conduct, or to direct his immediate dismissal, as may appear just and proper.

(signed) *W. W. Bird.*

MINUTE by the Honourable *H. T. Prinsep*, dated 10 November 1842.

Minute of Lord Auckland, 28 Feb. 1842, and Reports of Finance Committee.

THE Right Honourable the Governor-general refers for our opinion the suggestions and recommendations of the Finance Committee sitting at his Lordship's head quarters; if those recommendations have our concurrence, we are requested to give immediate directions to carry them into effect. The specific recommendations of the Finance Committee are summed up at the close of their Second Report; they are as follows:—

First. To abolish offices no longer required, appointing the incumbents to other situations. The appointments indicated as falling in this category are the additional judgeship at Banda; the collectorships of customs at Agra and at Allahabad; the joint magistracy and deputy collectorship at Rohtuk; the special deputy collectors appointed to investigate rent-free tenures at Barellee, Benares, Meerut, and Allyghur; the settlement officer employed at Agra; and others of the same class, who are to be dispensed with when their settlement operations are respectively concluded.

A new arrangement is proposed for the Customs Department of the North-western Provinces, by which two of the present collectors (Messrs. Parks and Plowden), drawing each 2,000 rupees per mensem, are to be dispensed with; and two superintendents, at 2,500 per mensem, being appointed for the whole frontier, the local custom-houses are to be placed under uncovenanted deputies, eight in number, and divided into three classes, of whom two are to receive 600 per mensem, two 500, and four 400 per mensem. The other offices recommended for abolition were originally temporary appointments, made for special purposes; and under any circumstances would not, or at least ought not, to have been continued beyond the exigency which called for each. The second recommendation of the Committee is that, when consequently upon a reduction of official salaries, the individual incumbent is allowed the difference between the reduced and the former salary as a personal allowance, it should be made a rule that this allowance should last only for three years, upon the assumption, apparently, that that period ought to suffice to enable the individual to obtain an equivalent salary in some other office. The other recommendations are based upon a revision of the number and allowances of the public officers to be employed in the duties of civil administration in the North-western Provinces. The result of their recommendations in this branch, as compared with the years 1830 and 1841, is shown in tables, of which the following are the totals, excluding the customs offices.

	Commissioners.		Judges.		Magistrates.		Collectors.		Deputy Collectors.		Joint Magistrates.		Registers.		Deputy Collectors.		Assistants at 400.	Sudder Ameens.		Moonsiffs.
	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	No.	Salary.	
1830	13	46,405	24	65,706	4	6,900	33	67,035	5	5,600	6	9,697	17	12,286	2	2,306	57	51	5,500	
					Magistrates and Collectors.		Joint Magistrates and Deputy Collectors.		Uncovenanted.		Settlement Officers.		Resumption.		Principal Sudder Ameens.					
1841	9	27,502	20	51,367	34	74,760	29	29,700	42	12,850	15	18,500	4	4,000	25	10,600	23	23	5,550	42,12,550
Proposed	10	30,419	19	47,500	33	66,000	28	27,400	48	15,600	–	–	–	–	24	10,200	30	19	4,650	1,05,11,450

A mere glance over these results is sufficient to show that, for financial purposes, the effect will be very small indeed. The discontinuance of settlement and resumption officers, and the reduction of the salaries of collector-magistrates from 27,000, as fixed by the late Governor-general, in diminution of the scale authorised by the Court of Directors, to

Appendix, No. 6.

24,000, as arbitrarily declared by the Committee to be proper and sufficient, being the only parts of the scheme which exhibit a saving, and the discontinuance of the temporary officers being evidently a thing that must have taken place of itself when their duties were over.

In order to take up these recommendations in the order they are given, the abolition of temporary offices, and the change in the arrangements for managing the customs and salt duties of the North-western Provinces are first to be considered.

Of course the principle of expediency upon which the abolition of temporary offices is recommended, admits of no contravention. We must suppose that the Lieutenant-governor is himself anxious to carry out that principle, and that the settlement officers, resumption collectors, and special joint magistrates, will be discontinued as fast as their work is completed; but the Lieutenant-governor may be inclined to show consideration for the individuals, and to allow them to continue in the receipt of their special salaries until other means can be found of providing for them equivalent salaries. The rule recommended by the Committee, that on completion of duties for which special salaries have been allowed, the officers employed on them, if kept on expecting other situations, and in the interim employed on deputation, or as substitutes for absentees, shall receive only the average salary of their contemporaries, is a good one; but it is one that can only be brought into operation by the Lieutenant-governor himself, who may be enjoined to bear it in mind, and make special arrangements in conformity with the principle as occasions arise. The three cases cited, viz. those of Messrs. G. H. M. Alexander, R. Alexander, and Cocks, may be pointed out as fit ones to be brought under the immediate operation of the rule.

With respect to the proposed change of system in the Customs Department of the North-western Provinces, the effect of the change will be, to leave as pensioners two officers, whose efficiency does not stand high in public estimation; to extend the authority of the two efficient ones, making them superintendents instead of collectors, and increasing their salaries accordingly; and in the room of the two discharged collectors, to have three more uncovenanted deputies, that is, eight instead of five. I dare say the management of the customs in the North-western Provinces would be improved by this change, but it is scarcely the time to propose a new cast of the executive of this department, when the question of abolishing the transit duties, and reforming altogether the system on which the salt duties are collected, is still under consideration. At present the old law, Regulation IX, 1810, is that under which duties are levied in the North-western Provinces; but the departures from the principle of that law, as well in the rates as in the mode of collecting, and even in the establishments, are such as to call urgently for a consideration of the question; and in lieu of merely recasting the establishments, I should much prefer to hear of the whole system being placed on a proper permanent footing. I see no reason why the system established for Bombay, for the frontier transit both of salt and customable goods, should not be made to apply to the North-western Provinces; and instead of ruwannas, let us have chokey passes, with arrangements for collection of the dues of Government through the land revenue collectors, the officers of customs being only preventive, and having nothing to do with accounts and money receipt, unless specially invested by Government with that duty.

I would not, however, be understood as objecting at all to the change proposed by the Committee in the customs establishments, but would observe, that including the personal allowances of the excluded collectors, I doubt if it will be attended with saving.

The next point to be noticed is the recommendation that the personal allowances of incumbents should last only three years, and the Committee recommend that the incumbents of the last revision of civil allowances, which took place ten years ago, and under which several public servants have been left in the enjoyment of personal allowances for more than three years, shall be brought immediately within the rule. I think this inequitable and inexpedient, and would only apply a rule of the kind prospectively, so as not to touch former incumbents. It is assumed that three years ought to suffice for obtaining another suitable situation, and in the case of persons ordinarily brought into the predicament to be thrown out of a situation by its casual abolition, there can be no doubt that three years is more than sufficient to ensure an opportunity for other employment, and in such cases it will always be in the power of the Government to offer such employment, so as to effect the desired saving. If not opposed, the fault will be that of the Government, not of the incumbent. But this rule will not hold when maximum salaries have been reduced; that is when the salaries of the highest situations in the service have been fixed on a reduced scale for all subsequent nominees, but existing incumbents have been left on the salary to which they have been originally appointed. For instance, the salaries of sudder judges were, before the revision of allowances made by the Finance Committee of 1828-29, 55,000 sicca rupees per annum. The Government, on the recommendation of that committee, fixed 52,200 Company's rupees as the maximum salary for any office under Council, and this recommendation was adopted by the Government, and approved ultimately by the Court of Directors; but the sudder judges, paid at the time of its adoption at 55,000 sicca rupees, were left in the enjoyment of that salary, and of these Mr. Rattray still remains in the same situation he then held. How can it be assumed in his case that three years was a sufficient period for which to respect his rights as an incumbent? Where was or is he to obtain the equivalent salary for that ordered to be curtailed? Mr. Cowell, of Barellee, then chief judge of the abolished provincial court, stands in the same predicament nearly. Unless he had been appointed to the sudder court, he could not have received the full equal salary to that of his previous situation. Either the Government

ment has been in error in respecting the rights of incumbents at all, where extensive changes were made in the scale of allowances; or having reason for thus dealing liberally and fairly with them, the Government should carry out the principle and continue the personal allowances, until by the offer of some other situation the opportunity of making the saving to Government is given to them, which is the present rule already in many instances acted upon in Bengal. If any incumbent refuses the offered situation, he is then rightly deemed to have forfeited as much of the personal salary as Government would have saved by the arrangement. The exigencies of the State are no ground for depriving any one of his fair dues, and that plea should no more be urged against incumbents than it is against State pensioners, or any other consumers of public income, without equivalent rendered in service. The respect for incumbents is not a new principle, applied only on the occasion of the reductions of 1829. The same principle has been uniformly recognised by the Court of Directors, and was so in the Act of Parliament, which, in fixing the allowances of the members of the Supreme and of the Presidency Governments on their present scale, left the emoluments of the existing incumbents of 1833–34 on the footing on which they were when those members were appointed.

The saving exhibited in the report, as to result from the new rule, is very inconsiderable; Mr. Cowell, indeed, will be mulcted 1,700 rupees per mensem, Mr. Wemyss 427, and Mr. Tyler 83; there are no others in the North-western Provinces. This gain to Government is not sufficient to warrant the abandonment of a principle if it be fair and equitable. If it be not so, it should never have been established; but being so, the incumbents are entitled to the full benefit of what was so established, and there is no equity in suddenly turning round upon them with a declaration that they have had long enough the benefit conceded to them. If applied to them at all, the limiting and restricting rule should only be so at the end of three years from the time of its being now established, but I doubt if there will be benefit in applying any new rule to them.

I come now to the more important part of the Finance Committee's recommendations: they have thought it their duty to review, and in fact to make a recast of the number and allowances of the officers employed in the departments of civil administration in the North-western Provinces. I do not wonder at their so commencing, for the Committee, sitting as it has done away from the presidency, has only had establishment books and civil auditors' statements to work upon. The real sources of the increase in each department of charge they have not had the power yet to investigate, and never can have, unless they sit where the accounts are kept, with their vouchers, and where the heads of charge may be looked over in the books, and anything out of common be at once raked up, and made matter of inquiry. And what has been the result of this examination of the establishment books? Why it is ascertained that the paid civil servants of the North-western Provinces, excluding the temporary officers, such as those for making settlements, and for resumption duties, are less numerous, and receive less salaries than they did ten years ago; there has at the same time been a large increase of native officers and uncovenanted servants. And what do the Committee recommend as the result of their recast? One more commissioner, one less of judges, one less of collector-magistrates, one less of joint-magistrates and deputy collectors, one more of principal sudder ameens and six more of deputy collectors (uncovenanted). There is surely no saving in all this to meet the deficit of two crore and a half, the appalling amount of which called the attention of Government to the necessity for economy and retrenchment. In fact, there is no saving at all in the Committee's scheme upon the ordinary fixed establishments; which result of the examination they have been subjected to may be regarded as conclusively establishing the fact, that it is not in the scale of our fixed establishments that there is extravagance, nor is it by petty retrenchments in them that we can hope to retrieve our finance.

The only extensive reduction the Committee have recommended is the reduction of the salaries of collector-magistrates from 27,000 per annum to 24,000. I am very unwilling to adopt this recommendation for several reasons. In the first place, the allowances of up-country collectors were fixed originally by Lord Wellesley at 2,000 rupees per mensem, with commission on abkaree and stamps, which made some of them better than Sonat rupees 3,000 per mensem. The details of settlement were then made by tehseeldars, and each collector had a territory yielding 20 or 30 lakh of rupees to administer. The number of these officers was afterwards increased by Lords Hastings and Amherst, in order that they might conduct the settlements in person, but the allowances were left as so originally fixed, until Lord William Bentinck determining to introduce as much as possible of the Madras system, of which he was an admirer, united the collector's office with that of magistrate, and upon the recommendation of a finance committee composed of servants of all three presidencies, recast the whole civil establishments of India. The salary proposed for the collector-magistrate was 30,000 Sonat or Company's rupees. In the Madras and Bombay presidencies those officers, called principal collectors, receive as much, and some even more. The Court of Directors, by their despatch, dated 4th May 1836, fixed 28,000 as the proper salary for these officers, but the Government having intermediately reduced the salaries to 27,000, that is having established this rate as the medium of the gradation scale, which was disapproved by the Court, such became from that time the fixed salary of the collector-magistrates of the North-west. In the letter referred to, the Court complain of the Government's having made a reference on the gradation scale principle, instead of carrying out the orders* for regulating allowances, issued originally in 1831; and again, in a subsequent letter, dated 5th September 1838, replying to a further advocacy of the gradation principle, the Court observe, "We cannot but

* 10th August.

Appendix, No. 6.

but regret that in so many instances our orders should either have been wholly disregarded or imperfectly executed. We allude especially to the retention of the gradation system, notwithstanding our distinct and positive instructions for its abandonment. The precipitancy with which it was brought into operation might indeed have raised considerable difficulties in the way of its total abolition, immediately on the receipt of our orders, but a commencement should have been made or at least preparations entered into for commencing at the earliest possible period. So far from this being done, by a needless reference of a subject upon which we had maturely deliberated and finally determined, the execution of our orders is postponed for many months, and the service during the interval remains in that unsettled and feverish state in which by a series of unnecessary changes it has now been kept for several years."

The Court then, by the same despatch, take in their own hands the absolute regulation of the salaries of each class of officers, and prescribe dates from which they are to be established, recognising no incumbency in those who were appointed after the receipt of their previous orders to salaries in contravention of them.

Again, so late as 23d December 1840, the Court of Directors, in finally approving and confirming the arrangements made in execution of the orders referred to, observe in paragraph 16,—

"As our present orders are intended to place the emoluments of our civil servants on a permanent basis, we desire to be immediately furnished with a statement," &c.

I quote these passages to show that the Court of Directors consider the present scale of salaries to be their act, deliberately determined upon, after 10 years of consultation and discussion in correspondence; that they wish what has been so settled to be regarded as permanent, and that they look upon a re-opening of the subject as calculated to produce an unsettled feverish state very undesirable, and of pernicious influence and effect on the public service.

For financial results it is quite obvious that the revision of what was so settled after 10 years of deliberation, can produce little effect.* The whole saving per annum in the North-west Provinces, temporary appointments excluded, would not be one lakh of rupees, and there will be as much expended in the additional uncovenanted appointments as is gained by the reduction of the collectors' salaries. Why then undertake the revision of civil allowances? Are we to expect changes with every change in the head of the Government? each multiplied as it must be by the orders from England upon its details, and each leaving everything unsettled for a necessarily long period. I am inclined to say, let what was declared to be permanent in 1840, have at least its lustrum before being undone.

It will be observed that the above remarks apply only to that part of the Finance Committee's report which proposes the reduction of the salary of collector-magistrates from 27,000 to 24,000 per annum. The Committee themselves repudiate the idea of making organic changes in the constitution and functions or emoluments of the public servants, and, in fact, they cannot have with them the means of entering on the consideration of such a subject for want of the records and materials to show on what the present scheme was based; but being, as the Committee very properly are, thus impressed with the inexpediency of unsettling, I think they have unwisely abandoned their own principle in thus giving their opinion on this one point, and setting aside that of the Court of Directors, of previous governments, and of finance committees, as to the proper salary for collector-magistrates in the North-western Provinces. Let these officers remain as they have been fixed, at least until we have the approval of the Court of Directors to the proposed change, so as to preclude the possibility of some further fresh arrangement afterwards; and, for my own part, I consider that the reduction to 24,000 per annum is not to be recommended, because it would have the effect of making collectorships mere gradation offices, in which incumbents would remain but for very short periods, or at least of rendering them much more so than they are at present, which I should much deprecate. At Madras, where the collector-magistrates are upheld as high officers, and receive more liberal salaries, the same officer is found for years in the same post, which is there considered a great advantage. Why widen the difference between the systems at the two Presidencies by further degrading those officers in the North-western Provinces? With respect to the suggestions of the Committee in regard to individual offices, many of them are judicious, and several of the arrangements recommended will doubtless have been made by the Lieutenant-governor, or be on the eve of completion when he gets the copy of the report transmitted to him by the Governor-general. With those I do not consider that we have any necessity to deal in Calcutta, unless, indeed, the Lieutenant-governor should bring the subject before us, in order to obtain our advice or instructions. I do not mean, therefore, to follow the Committee through their recommendation in this branch.

But

* In 1836–37 there were in active employment in the Bengal establishment 388 civil servants, besides those absent on furlough and out of employ. Of these 63 drew 3,000 per mensem and upwards, 95 between 2,000 and 3,000, and 230 less than 2,000, the assistants included. The total payment to the service was close upon 75 lakh of rupees. It is now considerably less, as the number in effective employ is much diminished by the operation of the annuity fund, and a consecutive short supply of writers.

But the avowed motive of the appointment of finance committees is, the restoration of Indian finance to its wholesome state of a balanced income and expenditure. Lord Auckland, in his minute of February 28th of this year, gave a statement of Indian finance, which exhibited for the two years, 1839-40 and 1840-41, (the latter based upon estimates), a balance of four lakh, and three lakh only on the credit side of our Indian income, leaving the entire home supply, which ranges from two crore and a half to three crore, quite unprovided for. This is equivalent to a deficit to that extent.

	1839-40.	1840-41. Estimate.
Receipts of four Presidencies -	21,37,00,906	20,86,98,925
Charges of ditto - - -	21,32,85,341	20,84,09,109
Surplus - - -	4,15,565	2,89,816
Actual of 1840-41 since ascertained:		
Receipts of four Presidencies - - - -		21,95,74,501
Charges of ditto - - - - - -		20,93,47,278
Surplus - - -		1,02,27,223

The war charges * of the same two years were stated at (1839-40) 1,38,10,434, and (1840-41 Estimate) 1,32,63,914, to which must be added 50 and 70 lakh for the excess of ordinary military charges * of the two years over the same for 1835-36, arising from the increase to regiments of 360 men, and from several new, irregular, provincial, and other corps. Of the deficit, therefore, of two crore and a half, or three crore, as much as a crore and eighty lakh, or two crore, arises from the military attitude assumed, and from the enterprises and preparations we have been compelled to undertake and maintain in consequence; and if peace be restored to Asia, as we have now good reason to hope will soon be the case, a large portion of this deficit will be provided for by a return to a peace establishment. There is evidently no other way of meeting so large an excess; for I put, of course, out of the question the power of obtaining by accession of territory a correspondent increase of resources, as resulted from previous wars of the days of Lords Wellesley and Hastings. As a matter of necessity, therefore, rather than of mere financial prudence, we must look to an early settlement of our military establishments on the reduced footing required for a season of tranquillity. This is an obvious means of providing for at least half of the above-stated deficit; but leaving the military and war charges wholly out of the account, there has been an increase of general expenditure in the years 1839-40 and 1840-41, (*a*) compared with 1835-36, approaching to, indeed, exceeding a crore. This is distributed as follows:

	1839-40.	1840-41. Estimate.
Total charges - - -	21,32,85,341	20,84,09,109
Deduct war and military -	9,36,81,845	9,53,08,390
TOTAL Charges - - -	11,96,03,496	11,31,00,719

	1835-36.	Actual of 1840-41.
Total charges - - -	18,29,56,003	20,93,47,278
Deduct war and military -	7,53,86,976	9,62,99,756
TOTAL other Charges -	10,75,70,027	11,30,47,522

(*a*)	1835-36.	1839-40.	1840-41. Estimate.	Excess, 1839-40.	1840-41, Estimate.	Actual of 1840-41.	Excess of Actual in 1840-41.
*Political Pensions	1,28,13,294	1,95,58,599	1,49,78,786	67,45,305	21,65,492	1,55,33,248	27,19,954
General Department.	1,79,29,457	2,06,06,582	2,00,43,923	26,77,125	21,14,466	2,22,65,550	43,36,093
Judicial - -	1,72,29,454	1,87,01,997	1,81,77,738	14,72,543	9,48,284	1,86,28,921	13,99,467
Revenue - -	1,85,76,973	2,01,84,493	1,99,37,123	16,07,520	13,60,150	2,12,59,869	26,82,896
Marine - -	29,54,695	32,14,386	40,96,558	2,59,691	11,41,863	46,88,347	17,33,652
				1,27,62,184	77,30,255		1,28,72,063

These five heads of large increase, accounting as they do entirely for the difference between the periods in the amount of charges general, are fit subjects for close and accurate investigation, and a committee of finance that should test the component items of these large disbursements, and advise which of them are indispensable, and which may easiest be brought

* I am much afraid that these two items, "Military" and "War Charges," do not include Shah Shooja's troops, the charge of which, upwards of 50 lakh per annum, is entered in a different account, being regarded as an advance to Shah Shooja. There is evidently no prospect of the advance being ever repaid, so it will sooner or later have to be written off as a charge.

The actual ordinary charges, military, of 1840-41, were - - -	8,62,87,539
Add extraordinary - - - - - - - - - - - -	1,00,12,227
	9,62,99,756

Income of 1835–36	-	21,69,42,524
Indian Expenditure	-	18,29,56,003
Surplus of 1835–36 on Indian Account	-	3,39,86,521

brought back to the standard of 1835–36, the year of smallest expenditure and of largest surplus in the Indian account, would indeed deserve the thanks of Government. It was my intention to have broken down these large sums by division into Presidencies, and by a classification of the heads of charge comprised in each, so as to have presented to the Government a general view of the real sources of the excess of civil charge which has thus been allowed to grow up; and I had collected several materials for that purpose, when the announcement of the appointment of the Finance Committee led me to suppose that the thing would be much better done by them. But their time has been devoted to a close examination of one particular branch only, that of civil salaries and fixed establishments, in which there has been least difference, and if anything, a reduction of charge. It is not by operating upon that branch that the Government can hope to restore its finance, and it must work in the dark if the real sources of the increase which presses on us are not clearly ascertained as the first thing.

It is, however, only by close examination of the accounts in detail, that this knowledge can be obtained, and on that account, I doubt if a committee of finance sitting anywhere else but at the Presidency will do much good. If at a distance it must rely wholly on the work of others, and that work will never be hearty, nor executed with proper diligence and zeal, if performed with the knowledge that others are to derive the credit while to them is assigned only the labour and the responsibility for inaccuracies. In order to show the kind of detail which I think it would be useful that the Government should possess, as a preliminary to any determination where to apply the shears, and seek the means of necessary retrenchment, I will proceed with one or two of the heads above given, premising that I was unable to obtain immediately the information desired in respect to political pensions, and general department charges, but have furnished to the Accountant-general the forms in which I think they should be passed under review, in order that he may adopt them in reporting on the charges of 1840–41, the accounts of which are on the eve of completion. The judicial charges of all India in 1835-36, were 1,72,29,454. These were distributed as follows, compared with 1840–41:

	1835-36.	1840–41. (Actual.)
Bengal - - - - - - -	64,40,243	70,37,959
Agra - - - - - - -	49,53,878	54,40,668
Madras - - - - - -	34,30,959	36,13,646
Bombay - - - - - -	24,04,374	25,30,029
	1,72,29,454	1,86,22,302

A further distribution gives the following heads for 1835-36:

	BENGAL.	AGRA.	MADRAS.	BOMBAY.
Sudder and Supreme Courts -	12,26,230	4,04,039	6,25,145	6,56,405
Zillah Courts and Establishments — European -	18,69,699	14,94,504	10,87,376	17,47,969
Zillah Courts and Establishments — Native -	17,69,821	16,81,598	10,12,190	
Police - - - - - -	8,84,688	11,39,571	6,82,497	
Miscellaneous - - -	6,89,805	2,34,166	23,751	
	64,40,243	49,53,878	34,30,959	24,04,374
		1,72,29,454		

I cannot give the same heads precisely for 1840-41, for want of the actual accounts of the

the other presidencies for that year; we must be content therefore to follow out the comparison of years in Bengal. Appendix, No. 6

	1835-36.	1840-41.
Sudder and Supreme Courts - -	12,26,230	12,26,943
Zillah Courts {European - -	18,69,699	17,77,684
Zillah Courts {Native - - -	17,69,821	20,51,627
Police Establishments - - -	8,84,688	9,28,679
Miscellaneous* - - - - -	6,89,805	6,29,642
	64,40,243	66,14,575†

This review will show Government that the increase of charge in the Judicial Department, so far as concerns Bengal, lies wholly in the native courts and police, and that this department affords little scope for retrenchment, unless by some change of system the means shall be found of reducing the machinery by which the business of judicial and police administration is conducted.

A Finance Committee, however, would by no means be satisfied with this degree of detail only; and with a view to pursue the comparison more closely, I have obtained statements in detail of the charges of 17 zillahs. To be complete, the statements should include all districts, and complete the totals set down for them in the above abstract. But it is not my object to anticipate what will be better done by the committees, or even by the ordinary accountants of the Government. I merely desire to show the form in which the sources of increased charge can best be laid open, as the first step towards an attempt to retrieve finance by restoring the desired equilibrium between income and expenditure as it stood in 1835-36.

The annexed statements, marked (A.), furnish the following comparison of total judicial charges for 1835-36 and 1840-41, for the same precise 17 districts:—

ALLOWANCES.

	Judges' Salaries.	Establishments, Natives, &c.	Deputation Allowances.	Extra Establishments.	Travelling Charges.	Temporary Establishments.	Ground Rents.	Office Contingencies.	Repairs.	TOTAL.
1835-36 -	5,38,715	5,53,350	11,859	2,014	None allowed.	4,914	137	4,914	6,102	11,17,094
1840-41 -	5,08,093	7,05,574	18,980	- -	1,431	795	530	7,207	13,878	12,56,497

The above comparison will show at once that the largest increase has been in the native establishments, deputation allowances, and repairs; the former are a necessary incident to the course of policy determined upon by the Government, under which the natives are more largely employed in judicial business and with larger allowances than heretofore. The application of this principle, instead of leading to a reduction of charge, as was expected, has increased the total expenditure of the department about 10 per cent. There is little, however, to afford material for retrieving our finance under any of these heads.

Let us examine similarly the revenue charges of India, by which, of course, must be understood those connected with the administration of the land revenue, separated from customs, salt and opium, and other sources of income for which our accounts have distinct heads.

The

	1835-36.	1840-41.
* This head includes diet of prisoners - - - - - -	5,78,802	5,87,480
Pensions - - - - - - - - - - - -	36,586	37,894
Stamp charges - - - - - - - - - -	62,723	—
Miscellaneous - - - - - - - - - -	11,694	4,268
	6,89,805	6,29,642

† This detail was obtained from the Accountant, Revenue Department; its non-accordance with the total may arise from its not including the Eastern Settlements.

Appendix, No. 6.

The revenue charges of all India have been stated for 1835-36 at 1,85,76,973, the increase upon which, in 1840-41, was on the estimates, 13,60,150, but on the actual, 26,82,896; in 1839-40, 16,07,520. Divided into presidencies, the charges of 1835-36 stood thus:

	Bengal.	Agra.	Madras.	Bombay.
Boards	2,77,023	1,18,175	2,64,141	—
Commissioners	4,44,243	3,30,822	- - -	66,178
Collectors — European	9,24,642	- -	11,46,708	6,43,739
Collectors — Native Deputy, including Resumption Officers	13,63,520	34,55,084	31,63,345	12,08,790
Miscellaneous	3,77,841 *	17,43,352 †	3,40,741	26,08,629 ‡
	33,87,269	56,47,433	49,14,935	46,27,336
Actual of 1840-41	55,27,690	54,04,371	56,02,278	50,26,530

The above general comparison shows a disproportionately large native establishment in 1835-36 for collection of the land revenue in the Madras Presidency, but this is a consequence of the Ryotwar settlements and system introduced by Sir Thomas Munro. The comparison with 1840-41, as with the judicial charges, I can at present give only in detail for Bengal, and that not for the entire presidency. The general result, however, for the same 27 districts in the two years, 1835-36 and 1840-41, shows the following comparison of revenue charges under their several heads:

Note.—Twenty-seven districts in 1835-36, but increased to 32 in 1840-41.

—	Salaries of Collectors and Assistants.	Establishment.	Deputation Allowances.	Travelling Charges.	Temporary Establishment.	Office Contingencies.	Tehseldars.	Abkaree Expenses.	Sayer Payments.	Zemindar Allowances.	Kunoongoes.	Poolbundee.	Repairs.	Extra Allowances.	Ground Rents.	Total of 27 Districts.
1835-36	4,87,682	2,58,548	41,887	60	63,782	42,700	6,747	72,608	51,344	10,214	660	52,536	3,480	4,931	2,953	11,00,136
1840-41	6,08,904§	6,25,165	52,830	5,345	84,338	63,877	4,382	84,717	85,572	7,092	689	59,927	5,205	8,351	750	16,97,151

The detail of each district will be found in the annexed Statements, marked (B). It will be seen that the increase of nearly 50 per cent. in the charges of the Revenue Department in these 27 districts arises mainly from the extra appointments for resumption and other duties, both of European and native officers; but there is an increase generally under every head. Much of this augmentation will be temporary and susceptible of early diminution, for the resumption and extra establishments are now under process of discontinuance; still the items deserve the early investigation of any officers who may be appointed to advise Government as to sources of retrenchment; and it has always been my opinion that there has been needless waste in the multiplication of extra establishments in this particular department, owing mainly to the Government of Bengal not having deemed it necessary to report each case of new office, as is required by the letter and spirit of the Act of Parliament; but having contented himself with a general, and sometimes only a constructive, authority for new establishments, whereby the applications of public officers in districts have often been allowed too ready acquiescence, under the suggestion of the secretary of the department, who is, of course, more interested in the success of measures recommended by him, than in looking to the economy of the means and instruments by which success is obtained. The above observations, brief and incomplete as they are, as a review of our financial state, will, nevertheless, suffice to show the process, by which I would recommend its being examined, with a view to a special discovery of the sources of augmentation

Note.—Deputy collectors and division of coll. magistracies surveys.

* Including Poolbundee - - - - - - - - - - 1,94,397
Pensions - - - - - - - - - - - - - 68,527

† This item includes pensions - - - - - - - - - 5,64,628
Revenue Surveys - - - - - - - - - - - 2,12,092
And Canal charges - - - - - - - - - - - 9,04,724

‡ In this are included 25,47,267 on account of pension, and 45,158 for surveys.

§ Including resumption officers.

mentation and a consideration of the necessity of the continuance of each. I do not intend to follow the late Governor-general through his suggestions of probable means for restoring the finance. The lapse of political pensions and of jageers is evidently a distantly prospective resource, and the changes in the form and constitution of the Government through which a saving is contemplated, are dependent upon other deliberations than our own. The surplus of 1835–36 was obtained under the present constitution, and with all existing political charges, excepting such as have arisen out of the Affghan policy adopted by the late Governor-general. From the consequences of a prosecution of that policy we are about to be relieved, and if we resolve to revert quickly to a peace establishment, we assuredly ought to restore the old surplus, without looking to incidental or prospective savings, such as are included amongst those referred to in Lord Auckland's minute. A close watching, however, of the Bengal Government is an essential condition to any restoration of our finance; for there has always been a greater tendency to expense in its administrative branches than in those of any of the other presidencies. The review that I have thus recommended may be undertaken by the finance committee, but only from materials, and with the assistance of the officers of the departments of account. I should have recommended obtaining, first, the statements necessary from those officers direct, and then selecting the specific heads, the revision and more economical regulation of which might be entrusted to committees by the special instructions of the Government; for if we launch committees at once into the wide ocean of our finance, without compass or sailing orders, they may lose their time and labour by undertaking useless investigations and pursuing objects which cannot lead to the desired end of restoring the equilibrium of income and expenditure. The Government cannot divest itself of the responsibility attaching to these augmented charges, and ought not to commit to others the duty of discovering their source and taking steps for their correction. It is on this account that I should wish the great heads of increase to be reported upon in the form explained, first, by our own officers of account; then shall we be able to point out to the committees the particular branches of establishment or of other expenditure, which it is desirable they should review for purposes of retrenchment. The comparison with the year 1835–36 will much more effectually answer this purpose than one with 1830–31, or any other period; because, as above stated, was the year of most economical expenditure, and because the system which is now generally established was then also in force at all the presidencies; whereas in 1830–31 that of Bengal and the North-western Provinces was under transition and attended with many extra charges and irregularities.

But when I suggest this particular form of comparison, and the selection of the specific years 1835–36 and 1840–41 for the purpose, it must not be supposed that I do so as if it were a new thing to have the accounts in detail brought under the review of Government by a comparison of the results of years. The Accountant-general annually makes up a report on the receipts of each department, and on each head of disbursement, with a comparison of the same for more than 20 years; but the very length of detail and the size of the report, which is a thick folio volume, deters from that close examination which is expedient; and from the same cause the date by which it is completed is so far in advance of that specifically reviewed, that the report is regarded as better adapted to satisfy the curious as to the past than to answer purposes of present reform or revision. In like manner, the Government receives from the Court of Directors a careful review of the accounts of each year, prosecuted into detail; but though highly elaborate and useful for reference, the despatch affords a retrospect of the state of things at a date so long since passed away, that when received, it commands little immediate interest. Thus the last despatch of the kind which the Government has received from England was dated 25th May 1841, and contains a review in detail of the accounts of the three years 1834–35, 1835–36, and 1836–37, all years of great financial prosperity, being the period when the retrenchments effected by Lord William Bentinck and Sir Charles Metcalfe came into most effective operation. The review of such a period would be extremely useful for comparison, if the results of the years of subsequent embarrassment were sufficiently ascertained to be exhibited in contrast. It is because in the natural course of things such a comparison will not be obtained in the form of these annual reports and despatches for five or six years to come, that I think it will be advantageous to obtain the comparison in detail that I have proposed of the charges of each department as a basis for ulterior measures.

Calcutta, 10 November 1842. (signed) *H. T. Prinsep.*

(A.)

EXTRACT from the Account of BENGAL RECEIPTS and DISBURSEMENTS of 1835–36, in order to show the Particulars of which the Judicial Charges entered in that Account are chiefly composed.

	Salaries of the Judges.	Establishment of the Courts.	Deputation Allowance.	Temporary Establishment.	Contingencies.	Repairs.	Ground Rent.	TOTAL.	Diet of Prisoners.	TOTAL.	GRAND TOTAL.
ZILLAH ADAWLUT.											
Province of Bengal:											
Backergunge - -	28,609 6 2	21,580 2 2	657 10 8	- - -	87 13 1	730 14 9	33 8 –	51,699 3 10	19 10 2	19 10 2	51,718 14 –
Beerbhoom - -	41,250 – –	26,932 1 4	281 10 5	84 11 5	28 5 7	40 15 3	- -	68,617 12 –	6 10 6	6 10 6	68,624 6 6
Burdwan - -	61,201 14 9	74,034 8 1	- - -	1,066 6 1	1,044 10 3	23 11 3	- -	137,371 2 5	13 2 10	13 2 10	1,37,384 5 3
Chittagong - -	82,362 5 7	41,329 14 8	1,131 4 9	100 13 5	457 4 2	130 – –	- -	125,511 10 7	278 10 10	278 10 10	1,25,790 5 5
Dinagepore - -	28,088 14 7	28,558 3 9	466 13 3	55 8 4	416 14 11	2,415 11 11	- -	60,002 2 9	13 2 4	13 2 4	60,015 5 1
Hooghly - -	26,071 14 –	40,689 4 2	1,555 11 1	- - -	690 8 4	- - -	- -	69,007 5 7	21 9 –	21 9 –	69,028 14 7
Jessore - - -	28,560 15 –	41,690 12 3	42 11 6	- - -	546 2 2	- - -	- -	70,840 8 11	2 4 –	2 4 –	70,842 12 11
Mymensing - -	30,938 15 4	31,742 9 10	119 2 –	168 13 1	123 8 1	1,062 9 6	- -	64,155 9 10	- -	- -	64,155 9 10
Nuddea - - -	15,759 6 –	36,935 7 10	542 11 5	- - -	520 9 –	44 13 9	75 2 –	53,878 2 –	- -	- -	53,878 2 –
Purneah - -	26,314 1 –	31,091 12 6	119 9 9	- - -	118 6 3	613 9 6	- -	58,257 7 –	70 8 –	70 8 –	58,327 15 –
Rajeshayhe - -	28,706 4 –	28,902 4 –	358 – 11	197 13 4	54 5 6	200 – –	- -	58,418 11 9	51 – 10	51 – 10	58,469 12 7
Rungpore - -	28,706 4 –	23,819 8 –	- - -	- - -	58 2 9	- - -	25 10 –	52,609 8 9	1 15 9	1 15 9	52,611 8 6
North-eastern parts of Rungpore -	- - -	9,431 5 7	- - -	- - -	- - -	- - -	- -	9,431 5 7	- -	- -	9,431 5 7
Sylhet - - -	28,357 8 –	28,661 2 2	3,067 12 1	252 – –	166 13 10	- - -	- -	60,505 4 1	11 5 10	11 5 10	60,516 9 11
Tipperah - -	28,706 4 –	30,471 4 9	124 7 11	56 12 2	478 5 1	240 – –	3 10 –	60,080 11 11	- -	- -	60,080 11 11
24 Pergunnahs -	39,539 12 –	38,103 10 1	3,392 4 5	31 9 10	122 6 1	600 – –	- -	81,843 10 5	32 14 –	32 14 –	81,876 8 5
Agent for the Governor-general at Hazareebaugh - -	15,487 7 3	19,376 10 7	- - -	- - -	- - -	- - -	- -	34,864 1 10	- -	- -	34,864 1 10
TOTAL - - -	5,38,715 3 8	5,53,350 9 9	11,859 14 2	2,014 7 8	4,914 3 1	6,102 3 11	137 14 –	11,17,094 7 3	522 14 1	522 14 1	11,17,617 5 4

(A.) 1840/41.

DETAILS of the JUDICIAL CHARGES of the Province of *Bengal*.

ZILLAH COURTS.	Salaries of Judges.	Establishment of the Judges' Court.	Deputation Allowances.	Extra Allowances.	Travelling Charges.	Temporary Establishment.
BENGAL PROVINCE:						
Backergunge	26,250 – –	25,612 14 7	2,409 10 8	– –	184 – –	45 11 1
Beerbhoom	36,550 – –	38,853 14 5	– – –	– –	– – –	– – –
Burdwan, East	30,000 – –	52,671 9 5	1,000 – –	– –	37 8 –	204 5 8
Burdwan, West	30,000 – –	43,667 13 9	526 2 1	– –	– – –	– – –
Chittagong	30,000 – –	71,597 11 6	5,318 8 9	– –	– – –	11 6 –
Dinagepore	30,000 – –	35,507 4 3	62 8 –	– –	– – –	88 – 3
Hooghly	34,628 9 1	42,634 8 8	– – –	– –	– – –	4 15 –
Jessore	38,683 3 3	52,362 14 7	– – –	– –	– – –	– – –
Mymunsing	30,000 – –	38,909 11 10	2,634 5 7	– –	– – –	109 8 7
Nuddea	30,000 – –	41,589 8 4	– – –	– –	– – –	221 1 7
Purneah	30,000 – –	39,155 9 –	1,934 1 10	– –	141 – –	– – –
Rajsahee	30,000 – –	41,322 13 3	– – –	– –	– – –	10 8 3
Rungpore	30,000 – –	33,320 9 2	2,520 – –	– –	– – –	43 4 –
Rungpore (North East parts)	– – –	13,613 – 8	– – –	– –	– – –	18 3 2
Sylhet	33,629 – 6	31,962 7 9	2,295 11 2	– –	– – –	– – –
Tipperah	30,000 – –	40,779 13 4	– – –	– –	– – –	– – –
24 Pergunnahs	30,000 – –	42,815 9 7	247 4 11	– –	– – –	38 7 3
Hazareebang	5,368 – 6	4,224 2 4	– – –	– –	955 8 11	– – –
Maunbhoom	3,188 2 3	14,972 12 7	32 8 –	– –	113 12 –	– – –
TOTAL	5,08,096 15 7	7,05,574 13 –	18,980 14 –	– –	1,431 12 11	795 6 10

Ground Rent.	Office and other Contingencies.	Repairs of Public Buildings.	TOTAL.	Diet of Prisoners.	Allowance to Indigent Prosecutors and Witnesses.	TOTAL.	GRAND TOTAL.
35 11 8	269 7 7	1,978 11 1	56,786 2 8	– 15 –	– –	– 15 –	56,787 1 8
– –	136 13 –	874 7 8	76,415 3 1	10 15 7	– –	10 15 7	76,426 2 8
– –	645 10 3	837 7 7	85,396 8 11	9 3 9	– –	9 3 9	85,405 12 8
– –	723 3 7	– – –	74,917 3 5	8 14 6	– –	8 14 6	74,926 1 11
– –	462 11 6	2,397 12 2	1,09,788 1 11	51 4 –	7 6 –	58 10 –	1,09,846 11 11
59 3 5	492 12 3	– – –	66,209 12 2	4 – –	– –	4 – –	66,213 12 2
– –	564 11 –	– – –	77,632 11 9	– –	– –	– –	77,632 11 9
– –	779 15 4	– – –	91,826 1 2	11 2 –	70 5 –	81 7 –	91,907 8 2
– –	318 12 11	2,073 14 3	74,046 6 2	– –	– –	– –	74,046 6 2
78 11 –	712 8 3	10 15 –	72,612 12 2	– –	– –	– –	72,612 12 2
331 13 6	193 8 6	415 9 11	72,171 10 9	20 7 9	– –	20 7 9	72,192 2 6
– –	203 1 5	710 4 7	72,246 11 6	13 4 –	– –	13 4 –	72,259 15 6
21 8 3	262 14 –	652 11 1	66,820 14 6	– 8 3	– –	– 8 3	66,821 6 9
– –	103 1 6	– – –	13,734 5 4	– –	– –	– –	13,734 5 4
– –	320 6 7	1,171 4 1	69,378 14 1	55 8 –	– –	55 8 –	69,434 6 1
3 14 –	611 15 7	2,671 14 6	74,067 9 5	2 13 9	– –	2 13 9	74,070 7 2
– –	406 4 7	– – –	73,507 10 4	38 9 –	– –	38 9 –	73,546 3 4
– –	– – –	83 6 6	10,631 2 3	– –	– –	– –	10,631 2 3
– –	– – –	– – –	18,307 2 10	– –	– –	– –	18,307 2 10
530 13 10	7,207 13 10	13,878 6 5	12,56,497 – 5	227 9 7	77 11 –	305 4 7	12,56,802 5 –

Note.—As the General Account of the Receipts and Disbursements in 1840/41 of the Bengal Presidency had not yet been quite completed, it is possible that the above details may not be perfectly accurate; but they are sufficiently so for all practical purposes.

(B.)

EXTRACT from the Account of BENGAL RECEIPTS and DISBURSEMENTS of 1835–36, in order to - - - -

COLLECTORS.	Salary of the Collectors and Assistants.	Establishment.	Deputation Allowance.	Travelling Charges.	Temporary Establishment.	English and Native Office Contingencies.	Tehsildaree Establishment.
BENGAL PROVINCE:							
Backergunge - -	12,756 1 5	11,815 12 1	730 5 6	- -	227 15 5	321 15 8	639 13 2
Beerbhoom -	31,002 12 -	7,548 - -	- - -	- -	468 6 -	46 3 -	- - -
Burdwan - - -	21,206 14 10	11,870 1 -	2,529 5 2	31 4 -	151 8 6	40 12 6	- - -
Calcutta - - -	21,125 1 7	7,689 10 2	370 15 6	- -	206 15 -	4,098 2 7	- - -
Chittagong - -	29,634 8 8	20,562 6 10	729 9 11	- -	13,937 5 -	8,291 2 2	1,044 - -
Dacca - - -	19,291 5 2	11,755 6 5	4,472 9 10	- -	- - -	396 6 -	- - -
Dinagepore - -	14,576 6 4	10,837 4 7	1,985 4 6	- -	- - -	82 8 -	- - -
Hooghly - - -	31,729 2 6	9,736 7 10	1,086 6 -	- -	28 2 -	23 10 6	- - -
Jessore - - -	17,194 10 10	14,211 5 3	2,176 9 11	- -	306 5 11	321 11 6	- - -
Moorshedabad -	27,497 15 10	14,471 7 3	2,738 4 7	29 8 -	9 12 -	803 8 3	- - -
Mymunsing - -	21,699 - 3	14,480 - -	1,887 9 -	- -	719 10 8	282 12 -	- - -
Nuddea - - -	21,857 12 3	9,607 10 8	2,864 7 5	- -	37 8 -	750 15 6	- - -
Purnea - - -	22,123 9 10	8,172 - -	1,148 8 5	- -	37 12 6	424 14 1	- - -
Rajeshayhe - -	13,277 9 8	11,500 8 -	2,044 - 9	- -	66 3 8	443 1 5	- - -
Rungepore - -	30,452 3 9	9,288 9 10	- - -	- -	243 3 3	585 12 10	- - -
Rungepore, North-eastern Parts -	5,625 10 8	4,499 11 3	3,029 4 1	- -	34 2 -	6,247 9 1	1,217 6 2
Sylhet - - -	16,186 1 9	11,904 12 3	1,416 8 11	- -	8,523 12 10	6,615 9 7	- - -
Tipperah - - -	18,527 8 -	8,926 10 11	2,612 6 2	- -	2,666 3 2	1,536 6 4	- - -
24 Pergunnahs -	19,352 11 2	10,038 11 2	1,872 2 11	- -	938 2 8	522 4 -	- - -
Bagoorah Deputy -	8,611 14 -	3,300 5 4	- - -	- -	303 - -	134 3 1	- - -
Bhulwa - ditto -	13,336 1 -	12,128 13 5	1,866 13 4	- -	32,961 10 9	3,438 5 4	- - -
Burdwan - ditto -	5,741 4 -	2,554 3 -	1,171 6 5	- -	298 - -	637 - 10	- - -
Malda - ditto -	10,974 7 6	4,072 - -	1,785 12 7	- -	806 6 9	674 11 5	- - -
Pubna - ditto -	10,853 2 5	4,811 - 7	1,186 5 1	- -	55 - -	528 9 2	- - -
Furreedpore, ditto -	5,080 11 2	3,327 15 9	254 14 5	- -	548 10 8	364 9 6	- - -
Hazareebaugh - -	30,974 14 7	13,171 1 1	153 15 -	- -	207 2 6	4,225 10 4	3,846 6 11
Soonderbund - -	6,992 9 5	6,263 12 1	1,773 15 7	- -	- - -	862 - 6	- - -
TOTALS - - -	4,87,682 2 7	2,58,545 10 9	41,887 9 -	60 12 -	63,782 15 3	42,700 7 -	6,747 10 3

(B.)

- - - - show the Particulars of which the Revenue Charges entered in that Account are chiefly composed.

Abkarree Establishment and Contingencies.	Sayer Establishment and Contingencies.	Zemindaree Allowance.	Carrongoes Establishment.	Poolbundie.	Repairs.	Extra Allowance.	Ground-Rent.	TOTAL.
7,883 12 8	- - -	- - -	- -	- - -	340 - -	153 1 8	15 - -	34,883 13 7
1,637 9 -	- - -	- - -	- -	- - -	14 9 -	- - -	- - -	40,717 7 -
2,018 8 2	- - -	- - -	- -	19,538 - 4	- - -	119 9 9	- - -	57,506 - 3
4,911 11 9	17,008 3 6	- - -	- -	- - -	- - -	- - -	201 14 -	55,612 10 1
4,895 9 -	- - -	- - -	- -	862 14 -	99 4 -	- - -	- - -	80,056 11 7
3,423 7 6	- - -	- - -	- -	- - -	- - -	- - -	- - -	39,339 2 11
1,940 1 1	- - -	- - -	- -	- - -	758 15 11	- - -	23 12 -	30,204 4 5
4,868 8 10	2,296 15 2	- - -	- -	- - -	- - -	- - -	1,197 15 6	50,467 4 4
2,633 12 -	- - -	- - -	- -	- - -	- - -	- - -	- - -	36,844 7 5
9,930 4 1	3,258 8 -	390 4 6	660 - -	27,289 8 -	578 1 -	- - -	194 11 -	87,851 12 6
3,249 8 7	- - -	4,407 13 -	- -	- - -	106 - -	- - -	200 - -	47,032 5 6
1,089 3 6	2,003 14 5	- - -	- -	- - -	- - -	- - -	914 1 10	39,125 9 7
1,556 12 1	- - -	- - -	- -	- - -	204 9 1	1,129 2 2	- - -	34,797 4 1
1,836 12 7	- - -	- - -	- -	2,400 - -	200 - -	- - -	- - -	31,768 4 1
2,463 4 11	- - -	- - -	- -	- - -	27 - -	- - -	14 - -	43,074 2 7
5,196 6 4	- - -	- - -	- -	- - -	- - -	- - -	- - -	25,850 1 7
2,751 15 3	- - -	- - -	- -	- - -	781 - -	- - -	- - -	48,179 12 7
978 6 9	- - -	- - -	- -	80 - -	60 - -	- - -	30 5 -	35,417 14 4
3,902 8 5	26,776 9 8	- - -	- -	2,366 4 4	252 15 9	1,991 5 4	- - -	68,013 11 5
1,257 7 11	- - -	- - -	- -	- - -	20 - 4	- - -	- - -	13,626 14 7
438 15 8	- - -	5,416 4 2	- -	- - -	- - -	- - -	- - -	69,586 15 8
629 10 -	- - -	- - -	- -	- - -	- - -	- - -	41 12 -	11,073 4 3
225 1 5	- - -	- - -	- -	- - -	4 4 -	639 14 2	- - -	19,182 9 10
1,021 7 10	- - -	- - -	- -	- - -	13 7 -	- - -	111 - -	18,580 - 1
- - -	- - -	- - -	- -	- - -	- - -	- - -	- - -	9,576 13 6
2,367 12 5	- - -	- - -	- -	- - -	20 - -	58 8 5	9 5 2	55,034 12 5
- - -	- - -	- - -	- -	- - -	- - -	839 9 11	- - -	16,731 15 6
72,608 9 9	51,344 2 9	10,214 5 8	660 - -	52,536 10 8	3,480 2 1	4,931 3 5	2,953 12 6	11,00,136 1 8

(B). 1840–41.

DETAILS of the Revenue Charges of the Province of *Bengal*. - - - - - - - -

COLLECTORS.	Salaries of Collectors.	English and Native Office Establishment.	Deputation Allowances.	Extra Allowances.	Travelling Charges.	Temporary Establishment.	Ground Rent.
BENGAL PROVINCE:							
Backergunge - -	22,959 12 3	14,384 1 3	1,108 3 11	25 - -	- - -	795 15 -	16 - -
Beerbhoom - - -	34,265 12 11	15,582 4 8	3,163 - 1	- - -	- - -	70 - -	- - -
Burdwan - - -	35,675 - -	44,937 - 11	8,221 9 11	460 - -	270 8 -	383 6 2	- - -
Calcutta - - -	9,600 - -	10,343 2 6	- - -	- - -	- - -	- - -	- - -
Chittagong - - -	17,797 13 7	90,495 6 4	2,161 11 6	- - -	- - -	9,535 5 -	- - -
Dacca - - - -	24,946 12 4	21,190 10 4	2,990 12 8	- - -	685 - -	1,882 7 11	- - -
Dinagepore - - -	22,233 5 4	19,463 13 -	2,086 4 10	635 - -	- - -	1,760 11 10	25 5 5
Hooghly - - -	31,768 1 -	33,098 9 3	1,420 - -	855 - -	- - -	10,334 7 7	4 - 4
Jessore - - -	39,887 8 7	35,975 11 3	2,350 - 10	- - -	305 - -	8,531 6 10	- - -
Moorshedabad - -	27,877 9 11	26,578 - 5	3,151 13 5	1,485 - -	29 8 -	1,509 9 9	341 2 -
Mymunsing - -	30,875 - -	38,123 6 6	6,874 - -	890 - -	- - -	5,529 9 3	- - -
Nuddea - - -	24,875 - -	21,214 7 4	- - -	- - -	- - -	1,787 13 4	8 8 6
Purnea - - -	39,542 13 9	21,865 3 8	2,051 13 3	2,886 2 1	- - -	1,243 4 11	230 - 2
Rajsahee - - -	28,887 10 -	18,171 13 5	208 5 4	- - -	- - -	283 8 10	- - -
Rajmehal - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Rungpore - - -	24,286 15 5	10,617 1 10	1,009 11 11	20 - -	- - -	131 3 7	- - -
Rungpore, North-eastern parts - -	5,422 12 2	6,045 1 6	2,194 8 -	- - -	220 - -	- - -	- - -
Sylhet - - -	22,416 2 1	39,362 1 9	1,300 - -	490 - -	- - -	1,254 6 10	8 - -
Soonderbuns - -	12,000 - -	5,149 8 -	- - -	- - -	906 10 8	692 3 1	- - -
Tipperah - - -	29,524 3 2	36,968 12 10	1,862 - -	- - -	220 - -	17,847 8 -	- - -
24 Pergunnahs - -	49,608 1 1	35,408 15 9	1,948 14 -	- - -	- - -	8,451 10 4	39 2 -
Burdwan Deputy -	4,516 2 1	20,541 10 10	1,800 - -	- - -	- - -	14 - -	12 4 3
Bullooah do. - -	11,400 - -	26,601 6 9	653 12 8	605 - -	- - -	11,571 14 2	- - -
Begrah do. - -	11,250 - -	4,267 4 9	1,920 - -	- - -	505 - -	125 5 10	- - -
Furreedpore do. - -	7,916 2 1	6,366 1 1	1,532 14 6	- - -	- - -	84 - 8	- - -
Malda do. - -	10,500 - -	5,289 7 6	1,702 13 9	- - -	65 - -	127 12 -	- - -
Pubna do. - -	11,400 - -	9,451 5 4	1,118 6 8	- - -	- - -	59 8 -	59 3 2
Hazareebang - -	10,736 - 11	5,694 - -	- - -	- - -	1,911 1 9	331 2 8	6 6 4
Maunbhoom - -	6,376 4 7	1,983 7 10	- - -	- - -	227 8 -	- - -	- - -
TOTAL - - -	6,08,904 15 3	6,25,165 - 7	52,830 13 3	8,351 2 1	5,345 4 5	84,338 5 7	750 - 2

Note.—As the General Account of the Receipts and Disbursements in 1840–41 of the Bengal Presidency had not yet been quite

(B.) 1840-41.

DETAILS of the Revenue Charges of the Province of *Bengal.*

English and Native Office Contingencies.	Tehsildaree Establishment.	Sayer Establishment and Contingencies.	Abkarree Establishment and Contingenies.	Zemindaree Allowances.	Canongoe Establishment.	Poolbundee Charges.	Repairs of Public Buildings.	TOTAL.
681 3 11	- - -	- - -	6,791 7 10	924 4 4	- -	- - -	261 15 7	47,948 - 1
560 3 5	- - -	- - -	2,299 2 6	- - -	- -	- - -	2 - -	56,302 7 7
2,653 14 9	- - -	- - -	2,238 15 1	- - -	- -	36,570 7 8	1,651 5 9	1,33,062 4 3
1,961 7 3	- - -	41,484 2 7	2,336 - 1	- - -	- -	- - -	- - -	65,724 12 5
1,652 2 1	1,109 6 10	- - -	5,438 2 7	- - -	- -	256 15 11	- - -	1,28,446 15 10
334 13 -	- - -	- - -	3,100 13 5	- - -	- -	- - -	- - -	55,131 5 8
2,509 3 3	- - -	- - -	5,974 1 7	- - -	- -	- - -	505 5 7	55,193 2 10
1,495 13 3	- - -	2,555 3 11	3,136 - 11	- - -	- -	- - -	- - -	84,667 4 3
7,486 14 4	- - -	- - -	1,405 7 8	- - -	- -	1,822 3 -	- - -	97,764 4 6
891 - 6	- - -	5,999 4 8	15,143 2 7	404 13 -	689 11 -	13,030 15 2	31 2 -	97,157 12 5
1,555 1 6	- - -	- - -	2,736 11 4	- - -	- -	- - -	428 10 -	87,012 6 7
274 11 7	- - -	28,151 6 7	1,246 5 10	- - -	- -	- - -	- - -	77,558 5 2
2,915 2 1	- - -	- - -	1,500 8 11	- - -	- -	- - -	334 14 5	72,569 15 3
739 3 5	- - -	- - -	2,000 14 -	- - -	- -	3,000 - -	334 8 3	53,625 15 3
- - -	- - -	- - -	53 5 3	- - -	- -	- - -	- - -	53 5 3
1,421 11 9	- - -	- - -	4,435 12 2	- - -	- -	- - -	207 7 5	42,130 - 1
13,656 4 5	420 - -	4,320 13 1	10,095 14 10	- - -	- -	- - -	877 14 5	43,253 4 5
3,049 2 3	- - -	- - -	2,811 11 5	- - -	- -	- - -	42 13 - / 151 5 5	70,734 4 4
1,290 11 5	- - -	- - -	- - -	- - -	- -	- - -	- - -	20,039 1 2
9,543 3 11	- - -	- - -	949 14 5	- - -	- -	80 - -	- - -	96,995 10 4
2,413 - -	- - -	3,061 7 10	2,954 6 10	- - -	- -	- - -	127 14 -	1,04,013 7 10
394 - 3	- - -	- - -	248 14 -	- - -	- -	- - -	1 6 - / 96 15 8	27,625 5 1
2,029 14 11	- - -	- - -	307 8 -	5,332 15 -	- -	- - -	- - -	5,02,502 7 6
252 8 8	- - -	- - -	2,045 2 5	- - -	- -	- - -	- - -	20,365 5 8
291 15 11	- - -	- - -	788 13 7	- - -	- -	- - -	- - -	16,979 15 10
523 1 2	- - -	- - -	2,467 2 4	- - -	- -	167 4 -	- - -	20,842 8 5
186 9 10	- - -	- - -	1,248 11 8	430 13 7	- -	- - -	- - -	23,954 10 3
2,194 3 4	2,852 15 4	- - -	- - -	- - -	- -	5,000 - -	150 5 6	28,876 3 10
919 12 1	- - -	- - -	962 8 -	- - -	- -	- - -	- - -	10,469 8 6
63,877 2 3	4,382 6 2	85,572 6 8	84,717 10 3	7,092 13 11	689 11 -	59,927 13 9	5,205 15 -	16,97,151 8 4

completed, it is possible that the above details may not be perfectly accurate, but they are sufficiently so for all practical purposes.

ppendix, No. 6.

No. 1002.

FINANCIAL DEPARTMENT.

To the Right Honourable Lord *Ellenborough*, Governor-general of India.

My Lord,

WE have the honour to acknowledge the receipt of your Lordship's letter, dated the 24th September, transmitting for our information the second report of the Bengal Finance Committee, dated the 17th of August, and requesting our opinion on the recommendation of the Committee, relative to the Civil salaries in the Judicial and Customs Departments, in the North-western Provinces.

inute of the Hon. W. Bird, President of Council, dated December 1842, aft Act with ditto.

2. The President of the Council and the third ordinary member have recorded their opinion separately on the subject of this report, and we beg leave to forward copies of their respective minutes for your Lordship's consideration.

inute of the Hon. T. Prinsep, dated November 1842. itements with ditto.

3. In those respects in which Mr. Bird and Mr. Prinsep have differed from the propositions of the Finance Committee, or have differed from each other, the reasons for such dissent are stated in their respective minutes, and your Lordship will not require them to be recapitulated here.

4. We shall address your Lordship again in the Legislative Department, respecting the recommendation, in the 55th paragraph of the Committee's report, for investing uncovenanted officers with the powers of magistrate; and the draft Act referred to in the 8th paragraph of our President's minute will be transferred to that department for the purpose therein suggested.

We have, &c.

(signed) *W. W. Bird.*
W. Casement.
H. T. Prinsep.

Fort William, 14 December 1842.

No. 1 of 1843.

NORTH-WESTERN PROVINCES.

FINANCIAL DEPARTMENT.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

aancial Depart- nt, 22 April 1843.

ENTIRELY concurring with your Honourable Court in your objections to acting appointments, I have, since the government of the North-western Provinces has been in my hands, endeavoured as extensively as I could to diminish their number; and I believe I have, since the 4th of January, placed 27 gentlemen in permanent offices, which were before held temporarily by acting officers; nor have the various changes which have been effected been unproductive of economy; more than two lac of annual expenditure have been saved by means of them.

acket No. 1 and 2.

2. I enclose lists which have been prepared for me of the offices to which permanent appointments have been made, and likewise an account of savings effected.

Packet No. 3.

3. These savings, amounting to 2,29,104 rupees a year, are exclusive of those effected by the changes in the constitution of the administration in Saugor; of these, also, I enclose an account.

Packet No. 4.

Your honourable Court will perceive that the total annual saving under both heads appears to amount to 3,15,104, which will, I hope, be satisfactory to you.

4. There are more officers of the Civil Service allotted to the North-western Provinces than there are offices.

5. This has arisen partly from the increased number of officers lately employed on duties of a temporary nature, and partly from the return from furlough of more officers than have taken it.

6. It is a most serious inconvenience; I am endeavouring to diminish it by placing gentlemen from these provinces at the disposal of the Governor of Scinde, for civil service.

7. Two gentlemen, Mr. Riddell and Mr. Cocks, have been already appointed to Scinde; I entertain the intention of sending from hence one other gentleman to Scinde, and of nominating to that province two gentlemen from the Bombay presidency, at the recommendation of the Governor of Bombay.

8. These, with the three military officers appointed by the Governor of Scinde to be collectors and magistrates of Sukkur, Hydrabad, and Kurrachee, will be sufficient, I think, in the first instance, to carry on the civil administration of the conquered territory.

9. I have been careful to nominate from these provinces young men of much promise; I am happy to state that there is a disposition to volunteer for service in Scinde, which shows a proper spirit in the young gentlemen.

10. They know, indeed, as the military officers do, that reward and honour will certainly follow good and zealous service, and that no one has anything to hope from favour.

11. This conviction must produce valuable service in both departments, and when I have got men into their right places, with the right spirit in them, everything may be accomplished which the Government can desire, and the people justly claim.

I have, &c.

Agra, 22 April 1843.

(signed) *Ellenborough.*

Appendix, No. 6.

— No. 1. —

LIST of OFFICIATING OFFICERS in Appointments made Permanent since 1st January 1843.

NAMES.	OFFICE.	STATION.
Mr. H. S. Boulderson - -	Member of Sudder Board of Revenue - - -	Allahabad.
– C. Grant - - - -	Accountant, North-western Provinces - - -	Agra.
– H. Pidcock - - -	Judges - - - - -	Barelly.
– W. H. Benson - - -		Fettehpoor.
– C. Macsween - - -		Moradabad.
– S. Fraser - - -		Mynpooree.
– C. C. Jackson - - -	Magistrates and collectors - - - - - -	Agra.
– H. Armstrong - - -		Azimgurh.
– D. M'Leod - - -		Benares.
– G. Lindsay - - -		Bijnore.
– C. Allen - - - -		Campoor.
– J. H. Craigie - - -	Joint magistrate and deputy-collectors - - - - - -	Agra.
– Ommanney - - -		Allahabad.
– D. Robertson - - -		Allyghur.
– A. A. Roberts - - -		Delhi.
– R. H. S. Campbell - -		Benares.
– F. B. Gubbins - - -		Bijnore.
– G. Edmonstone, jun. -		Bolundshahur.
– W. C. S. Cunningham -		Caunpoor.
– A. H. Cocks - - -		Delhi. Transferred to Scinde.
– F. R. Davidson - -		Etawah.
– W. Muir - - - -		Futtehpoor.
– C. Raikes - - - -		Futtyghur.
– J. R. Barnes - - -		Hansi.
– G. H. M. Alexander - -		Calpee.
– J. B. Mill - - -		Moradabad.
– J. Brewster - - -		Paniput.
– E. J. Colvin - - -		Rhotuck.
– C. B. Thornhill - -		Mynpooree.

(True copy.)

(signed) *R. N. C. Hamilton,*
Secretary to Government, N. W. P.

— No. 2. —

DISTRIBUTION of the CIVIL SERVICE in the NORTH-WESTERN PROVINCES, April 1843.

OFFICE.	NUMBER OF OFFICERS.	NAMES.	
Secretariat.			
Agra - - - - -	1	Mr. R. N. C. Hamilton.	
Sudder Dewanny and Nizamut Adawlut, Allahabad	4	Mr. B. Taylor - - } Judges. – F. Currie - - } – G. P. Thompson }	Register, Mr. Smith, sick; Mr. Edmonstone, officiating.
Sudder Board of Revenue.			
Allahabad - - -	3	Mr. T. J. Turner - } Members. – H. S. Boulderson }	Mr. Elliott, Secretary.
Special Commissioners.			
Meerut - - - - -	2	Mr. H. H. Thomas. – H. T. Owen, sick.	
Accountant, North-western Provinces.			
Agra - - - - -	2	Mr. C. Grant.	
Civil Auditor, North-western Provinces.		Mr. Lloyd officiating; Mr. Money on duty.	
Agra - - - - -			

No. 2—*continued.*

DISTRIBUTION of the Civil Service in the North-Western Provinces, April 1843—*continued.*

DISTRICT.	——	COMMISSIONER.	JUDGE.	Magistrate and Collector.	Collector of Customs and Opium Agent.	Judge Magistrate and Deputy Collector.	ASSISTANT.
Agra	7	Mr. J. Davidson	Mr. J. S. Boldero	Mr. C. C. Jackson	Mr. A. U. C. Plowden	Mr. J. A. Craigie	Mr. E. J. Boldero. – St. G. Tucker.
Allahabad	7	– R. Lowther	– A. Lang	– T. P. Woodcock	– C. C. Parks, sick	– Ommaney	– M. B. Thornhill. – C. G. Hillersdon, on leave.
Allyghur	3		– M. T. Tierney	– George Blunt		– D. Robertson	—
Azimghur	4		– R. Neave	– H. Armstrong		– G. F. Edmonstone, on leave.	– Mr. G. D. Turnbull, exercising powers of joint magistrate.
Bandee	3		– R. J. Taylor, sick – J. Lean, officiating	– W. P. Masson		– A. A. Roberts	—
Bareilly	6	Mr. W. J. Conolly – E. P. Smith, sick	– W. Cowell – Pidcock, additional	– R. H. P. Clarke		– E. H. Monckton	Mr. J. D. Inglis.
Benares	5	– D. B. Morrison, officiating		– D. McLeod		– R. H. S. Campbell	– W. Roberts.
Bijnour	3			– G. Lindsay		– F. B. Gubbins	—
Bolundshuhur	2			– N. H. E. Prowet		– G. Edmonstone, jun.	—
Budaon	3			– R. B. Morgan		– W. S. Dourieithorne, on leave – F. Williams, officiating	Mr. G. M. Berford.
Caunpoor	5		Mr. A. Spiers	– C. Allen, magistrate – J. Wemyss, collector		– W. C. S. Cunningham	– A. W. Ross.
Delhie	6	Mr. T. T. Metcalfe	– C. Lindsay	– J. Lean, on duty – M. R. Gubbins, officiating	Mr. G. H. Smith	– A. H. Cocks	– P. V. Agnew.
Dehra Dhoon	1					– H. Vansittart, superintendent	—
Etawa	4			Mr. A. Shank		– T. R. Davidson	– M. H. Court. – J. A. Loch.
Fettehpoor	4		Mr. W. H. Benson	– H. B. Harrington – J. Thornton, officiating		– W. Muir	– Pearson.
Furrackabad	4		– C. R. Cartwright	– J. S. Clarke, sick – P. C. Trench, officiating		– C. Raikes	– J. P. McWhirter.

Ghazeepoor	5	-	- A. C. Heyland	- E. Wilmot	Mr. S. P. Martin, opium agent	Mr. R. T. Tucker	- Wynyard, on settlement duties. - W. J. R. Carnac.
Goorgaon	3	-	-	- S. G. Smith	-	- G. C. Barnes, sick	- Mr. C. Wingfield, exercising the powers of joint magistrate and deputy collector.
Goruckpoor	4	-	- Lushington, sick - W. H. Woodcock, officiating	- E. A. Reade	-	- C. Chester	Mr. F. M. Lind.
Hissar	2	-	-	- T. H. Sympson	-	- J. R. Barnes	—
Humeerpoor	2	-	-	- J. J. W. Taunton	-	- G. H. M. Alexander	—
Jounpoor	3	-	Mr. D. B. Morison, on duty - H. B. Harrington, officiating	- C. R. Tulloch	-	- S. J. Becher	—
Kamaon	2	Mr. G. T. Lushington	-	-	-	-	- J. H. Batten, principal assistant.
Meerut	5	- G. F. Franco	Mr. A. W. Begbie	- T. J. C. Plowden	-	Mr. H. S. Ravenshaw	- E. C. Bayley.
Mirzapoor	4	-	- C. T. Thompson, sick - A. P. Currie, officiating.	- A. P. Currie, on duty - W. E. Money, officiating	Mr. G. Todd	- J. S. Dumergue	—
Moradabad	4	-	- C. Macsween	- J. C. Wilson	-	- J. B. Mill	- R. Money, on settlement duty. - G. R. Clarke.
Mozuffernaggur	3	-	-	- H. W. Deane	-	- E. M. Wylly	- Mr. A. Raikes, exercising the power of joint magistrate and deputy collector.
Muttra	2	-	-	- W. H. Tyler	-	- G. D. Raikes	—
Mynpoory	3	-	Mr. S. Fraser	- H. Unwin	-	- G. B. Thornhill	—
Paneeput	3	-	-	- J. P. Gubbins, sick - J. Lawrence, officiating	-	- J. Brewster	Mr. A. Shakespear.
Rohtuck	1	-	-	-	-	- E. T. Colvin	—
Saugor	1	-	Mr. C. M. Caldecott	—	—	—	—
Shahjehanpoor	2	-	-	Mr. F. P. Buller	-	- C. B. Thornhill	—
Saharunpoor	3	-	Mr. G. W. Bacon	- G. F. Harvey	-	- E. Thomas	—
Simla	1	Hon. Mr. J. C. Erskine, sub-commissioner.	—	—	—	—	—
	120						

(True copy.)

(signed) *R. N. C. Hamilton*, Secretary to Government.

— No. 3. —

SAVINGS effected by Abolition of Extra Appointments.

DEPARTMENT.	NAMES.	DESIGNATION.	AMOUNT.	TOTAL.
Judicial Department	Mr. Pidcock	Additional Judge, Bareilly	2,166 10 8	
	— Lindsay	— ditto — Benares	420 — —	
	— Clarke	— ditto — Meerut	420 — —	
				3,006 10 8
Political	Mr. S. Fraser	Agent at Banda	500 — —	
	— J. Rivay	— ditto — Benares	500 — —	
				1,000 — —
Revenue and Judicial	Mr. Caldecott	Magistrate, Cawnpore	700 — —	
	— Tyler	Collector, Muttra	83 5 8	
	— Elliot	Supt. Survey	250 — —	
	— Williams	Joint Magistrate, Pillibheet	1,502 — —	
	— Alexander	— ditto — Rohtuck	800 — —	
				3,335 5 8
Settlement Department	Mr. Allen	Settlement Officer, Bundlecund	2,250 — —	
	— Gubbins	— ditto — Etawah	500 — —	
	— Edmonstone	— ditto — Mynpoory	800 — —	
	— Raikes	— ditto — Benares	800 — —	
	— Alexander	— ditto — Agra	1,500 — —	
	— Money	— ditto — Mooradabad	500 — —	
	— Wylly	— ditto — Benares	1,000 — —	
	— Muir	— ditto — Cawnpore	1,000 — —	
	— Barnes	— ditto — Benares	1,000 — —	
	— Cocks	— ditto — Rohilcund	300 — —	
	— Barnes	— ditto — ditto	700 — —	
				10,350 — —
	— Brewster	Resumption Officer, Rohilcund	700 — —	
	— Cragie	— ditto — ditto	700 — —	
				1,400 — —
		Per Mensem		19,092 — 4
		Per Annum		2,29,104 — 4

(True copy.)

(signed) *R. N. C. Hamilton,*
Secretary to Government, N. W. P.

— No. 4. —

STATEMENT of CIVIL ESTABLISHMENT in the *Saugor* and *Nerbudda* Territories.

DATE.		NEW ARRANGEMENT.	
1 Commissioner	3,000 — —		
Travelling allowance	166 10 8		
	3,166 10 8	1 Judge	2,500 — —
3 Principal Assistants, at 2,000 each	6,000 — —	4 Deputy Commissioners, 1st grade, at 800	3,200 — —
3 First Junior Assistants, at 1,000 each	3,000 — —	4 — ditto — 2d „ at 600	2,400 — —
7 Junior Assistants, at 600 each	4,200 — —	4 — ditto — 3d „ at 500	2,000 — —
		TOTAL	10,100 — —
Military:			
Junior Assistants, at 500 and 400	900 — —	Saving per Mensem	7,166 10 8
TOTAL	17,266 10 8	„ per Annum	86,000 — —

(True copy.)

(signed) *R. N. C. Hamilton,*
Secretary to Government, N. W. P.

East India House,
18 May 1852.

JAMES C. MELVILL,
Secretary.

SUMS Subscribed to the 4 and 5 per Cent. LOANS respectively, in each Month, from the 1st January 1838 to the 31st December 1851.

There are no Monthly Returns of Subscriptions to the above Loans prior to November 1841. The Subscriptions from January 1838 to October 1841 are, therefore, shown quarterly from the Quick Stocks.

Quarterly and Monthly Subscriptions.	Subscriptions to the 4 per Cent. Loan.	Subscriptions to the 5 per Cent. Loan.
1838:	*Rs.*	*Rs.*
January to April	47,89,200	—
April to July	38,27,900	—
July to October	15,78,100	—
October to January	22,39,300	—
1839:		
January to April	10,04,000	—
April to July	8,94,900	—
July to October	8,23,300	—
October to January	22,05,700	—
1840:		
January to April	6,88,000	—
April to July	11,17,975	—
July to October	20,63,475	—
October to January	20,33,675	—
1841:		
January to April	11,53,585	84,79,100
April to July	20,40,900	46,41,800
July to October	3,709	92,18,600
November to 21 December	—	23,02,700
21 December to 18 January 1842	—	11,58,100
1842:		
18 January to 12 February	—	28,49,200
12 February to 15 March	—	4,91,200
15 March to 18 April	—	7,38,200
18 April to 10 May	—	5,51,300
10 May to 7 June	—	6,33,300
7 June to 5 July	—	9,56,700
5 July to August	—	45,61,700
August to 13 September	—	11,39,100
13 September to 18 October	—	18,95,900
18 October to 16 November	—	70,40,600
16 November to 20 December	—	35,34,200
20 December to January 1843	—	30,75,300
1843:		
January to 14 February	47,700	9,49,700
14 February to 14 March	55,200	1,17,300
14 March to 11 April	58,300	18,800
11 April to 25 April	93,200	10,000
25 April to 6 June	1,71,700	6,300
6 June to 4 July	1,37,800	5,900
4 July to 8 August	85,200	—
8 August to 5 September	48,900	500
5 September to 17 October	14,87,000	6,100
17 October to 16 November	13,38,500	600
16 November to 16 December	10,22,200	5,500
16 December to 15 January 1844	15,28,900	—
1844:		
15 January to 15 February	20,07,300	7,200
15 February to 18 March	19,85,300	2,400

Monthly Subscriptions.	Subscriptions to the 4 per Cent. Loan.	Subscriptions to the 5 per Cent. Loan.
1844—*continued.*	*Rs.*	*Rs.*
18 March to 17 April	25,61,100	7,000
17 April to 4 May	12,82,500	—
4 May to 4 June	10,43,200	—
4 June to 5 July	4,32,200	—
5 July to 10 August	5,38,400	—
10 August to 17 September	15,25,400	—
17 September to 15 October	4,34,800	—
15 October to 19 November	2,72,000	—
19 November to 20 December	11,19,500	—
20 December to 20 January 1845	2,69,000	—
1845:		
20 January to 17 February	15,40,300	—
17 February to 22 March	13,35,700	—
22 March to 19 April	4,90,900	—
19 April to 10 May	1,82,700	—
10 May to 9 June	2,32,800	—
9 June to 9 July	1,59,100	—
9 July to 16 August	2,84,100	—
16 August to 18 September	5,16,700	—
18 September to 18 October	1,61,500	—
18 October to 19 November	1,36,200	—
19 November to 20 December	2,15,200	—
20 December to 21 January 1846	1,41,200	—
1846:		
21 January to 18 February	99,200	—
18 February to 20 March	1,73,900	—
20 March to 18 April	1,73,800	—
18 April to 9 May	21,300	—
9 May to 8 June	64,900	—
8 June to 7 July	1,41,500	—
7 July to 14 August	32,400	—
14 August to 18 September	1,37,700	—
18 September to 19 October	1,43,800	6,82,900
5 October to 19 October		
19 October to 19 November	—	39,79,300
19 November to 21 December	—	75,79,200
21 December to 23 January 1847	—	74,10,000
1847:		
23 January to 18 February	—	54,49,100
18 February to 20 March	—	17,32,100
20 March to 19 April	—	7,29,900
19 April to 8 May	—	3,56,200
8 May to 8 June	—	5,11,000
8 June to 8 July	—	23,98,800
8 July to 14 August	—	4,97,900
14 August to 18 September	—	21,61,400
18 September to 13 October	—	21,16,800
13 October to 19 November	—	20,46,600
19 November to 21 December	—	29,20,600
21 December to 21 January 1848	—	9,25,700
1848:		
21 January to 19 February	—	5,57,700
19 February to 18 March	—	4,70,900

Monthly Subscriptions.	Subscriptions to the 4 per Cent. Loan.	Subscriptions to the 5 per Cent. Loan.	Monthly Subscriptions.	Subscriptions to the 4 per Cent. Loan.	Subscriptions to the 5 per Cent. Loan.
1848—*continued.*	*Rs.*	*Rs.*	1850:	*Rs.*	*Rs.*
18 March to 19 April		6,49,800	22 January to 20 February		14,97,500
19 April to 8 May		1,65,400	20 February to 22 March		13,31,700
8 May to 1 July		7,64,600	22 March to 20 April		35,63,400
1 July to 8 July		77,500	20 April to 13 May		11,20,500
8 July to 16 August		5,86,800	13 May to 13 June		6,72,000
16 August to 18 September		10,22,700	13 June to 13 July		10,56,100
18 September to 19 October		12,13,100	13 July to 19 August		25,64,100
19 October to 18 November		3,90,400	19 August to 21 September		11,21,300
18 November to 21 December		2,42,900	21 September to 22 October		8,73,200
21 December to 20 January 1849		2,66,700	22 October to 21 November		9,79,800
			21 November to 24 December		4,55,400
			24 December to 23 January 1851		11,28,800
1849:					
20 January to 21 February		2,45,400	1851:		
21 February to 22 March		3,54,900	23 January to 20 February		2,33,600
22 March to 19 April		5,42,800	20 February to 24 March		3,52,100
19 April to 8 May		6,00,000	24 March to 23 April		2,68,300
8 May to 13 June		16,05,600	23 April to 15 May	14,800	68,900
13 June to 13 July		16,42,900	15 May to 12 June	16,900	10,400
13 July to 20 August		33,23,000	12 June to 12 July	44,600	14,000
20 August to 20 September		53,04,900	12 July to 21 August	51,700	—
20 September to 22 October		26,23,700	21 August to 20 September	26,900	—
22 October to 21 November		17,31,800	20 September to 22 October	20,600	—
21 November to 22 December		13,04,400	22 October to 22 November	10,200	—
22 December to 22 January 1850		12,22,100	22 November to 22 December	54,300	—

(Errors excepted.)

East India House,
May 1852.

James C. Melvill.

AMOUNT of the GOVERNMENT STOCK in *India* held by EUROPEANS and NATIVES respectively, in 1834 and 1850, and the Number of EUROPEANS and NATIVES holding STOCK respectively in each of the above Years.

30 April 1834.

	Europeans.	Natives.	TOTAL.
6 per Cent. Loan of 30 June 1822	7,03,83,100	43,55,600	7,47,38,700
5 - ditto - of 31 November 1822	3,89,58,300	80,33,900	4,69,92,200
5 - ditto - of 1825–26	5,36,39,000	2,47,11,600	7,83,50,600
5 - ditto - of 1829–30	75,91,600	93,78,000	1,69,69,600
4 - ditto - of 1824–25	3,35,500	9,00,800	12,36,300
4 - ditto - of 1828–29	2,73,100	2,58,500	5,31,600
4 - ditto - of 1 May 1832	3,32,18,100	2,46,15,200	5,78,33,300
Sicca Rupees	20,43,98,700	7,22,53,600	27,66,52,300
At 2 *s.* the *Sicca Rupee* £.	20,439,870	7,225,360	27,665,230

ROYAL ASIATIC SOCIETY
LIBRARY
OF THE
BOMBAY
BRANCH
OF THE

OMPANY'S, the CAVALRY, the INFANTRY, and the ARTILLERY; the EUROPEAN from the NATIVE TROOPS, and the

FANTRY.							VETERANS.				MEDICAL ESTABLISHMENT.				TOTALS.		
NATIVE.																	
LAR.		IRREGULAR.															
Native Commissioned, Non-Commissioned, and Rank and File.	TOTAL.	Number of Regiments.	European Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	TOTAL.	European Officers.	European Men.	Native Commissioned, Non-Commissioned, and Rank and File.	TOTAL.	European Officers.	Apothecaries and Stewards.	Native Doctors.	European Warrant Officers.	Europeans.	Natives.	GRAND TOTAL.
54,742	56,069	12	38	16	9,788	9,842	42	208	- -	250	312	- -	230	115	14,573	78,944	93,517
38,909	39,791	- -	- -	- -	-	- -	30	265	1,391	1,686	209	309	- -	71	10,636	47,700	58,336
19,726	20,129	1	2	1	531	534	9	25	866	900	156	- -	190	48	5,613	26,294	31,907
113,377	115,989	13	40	17	10,319	10,376	81	498	2,257	2,836	677	309	420	234	30,822	152,938	183,760
55,088	56,375	13	39	17	10,715	10,771	40	226	- -	266	304	- -	277	99	14,596	80,198	94,794
38,661	39,520	- -	- -	- -	-	- -	29	267	1,619	1,915	217	443	- -	73	11,813	47,549	59,362
19,663	20,069	1	2	1	519	522	11	20	944	975	151	- -	215	45	6,324	25,559	31,883
113,412	115,964	14	41	18	11,234	11,293	80	513	2,563	3,156	672	443	492	217	32,733	153,306	186,039
55,228	56,514	14	41	19	11,725	11,785	40	211	- -	251	297	- -	245	93	14,614	81,366	95,980
37,980	38,847	- -	- -	- -	- -	- -	35	263	1,828	2,126	228	227	232	81	11,473	47,158	58,631
19,620	20,012	1	2	1	527	530	10	- -	1,072	1,082	154	- -	230	47	6,415	25,505	31,920
112,828	115,373	15	43	20	12,252	12,315	85	474	2,900	3,459	679	227	707	221	32,502	154,029	186,531
54,761	56,950	14	43	21	12,178	12,242	35	222	- -	257	294	- -	229	90	13,910	81,172	95,082
38,102	39,010	- -	- -	- -	- -	- -	39	213	1,927	2,179	242	247	88	101	11,274	47,250	58,524
19,587	20,014	1	2	1	531	534	14	- -	1,004	1,018	159	- -	229	49	6,342	25,358	31,700
112,450	115,074	15	45	22	12,709	12,776	88	435	2,931	3,454	695	247	546	240	31,526	153,780	185,306
66,917	68,236	14	45	21	12,305	12,371	44	245	- -	289	289	- -	230	88	13,585	93,788	107,373
42,887	43,847	- -	- -	- -	- -	- -	48	208	1,956	2,212	255	233	88	114	11,318	51,920	63,238
24,430	24,874	1	2	1	714	717	18	- -	999	1,017	165	- -	218	42	6,229	30,300	36,529
134,234	136,957	15	47	22	13,019	13,088	110	453	2,955	3,518	709	233	536	244	31,132	176,008	207,140
74,524	75,916	15	50	26	12,665	12,741	47	260	- -	307	281	- -	304	87	16,303	102,055	118,358
50,321	51,203	- -	- -	- -	- -	- -	49	221	2,119	2,389	272	251	94	110	12,371	59,711	72,082
26,240	26,686	6	5	2	3,502	3,509	19	- -	1,076	1,095	144	- -	219	55	6,930	38,073	45,003
151,085	153,895	21	55	28	16,167	16,250	115	481	3,195	3,791	697	251	617	252	35,604	199,839	235,443
76,062	77,583	20	56	34	15,376	15,466	48	318	- -	366	286	- -	305	88	18,873	106,907	125,780
53,536	54,529	- -	- -	- -	- -	- -	50	249	2,341	2,640	268	255	91	107	11,979	63,183	75,162
27,360	27,851	9	12	4	5,336	5,352	9	- -	1,189	1,198	119	5	171	55	7,554	42,526	50,080
156,958	159,963	29	68	38	20,712	20,818	107	567	3,530	4,204	673	260	567	250	38,406	212,616	251,022
76,987	78,515	21	58	33	15,810	15,901	54	352	- -	406	280	- -	233	87	21,114	109,078	130,192
51,915	53,011	- -	- -	- -	- -	- -	54	207	2,473	2,734	277	269	90	111	12,183	61,378	73,561
27,196	27,701	9	10	3	5,165	5,178	8	- -	1,259	1,267	179	24	190	57	8,816	42,168	50,984
156,098	159,227	30	68	36	20,975	21,079	116	559	3,732	4,407	736	293	513	253	42,113	212,624	254,737

(continued)

AN ACCOUNT of the MILITARY FORCE employed unde

	ROYAL TROOPS.																
	Dragoons.			Infantry.				Engineers and Sappers.				HORSE.					E
	Number of Regiments.	Officers.	Non-Commissioned, and Rank and File.	Number of Regiments.	Officers.	Non-Commissioned, and Rank and File.	TOTAL.	European Officers.	European Non-Commissioned.	Native Commissioned, Non-Commissioned, and Rank and File.	TOTAL.	Number of Brigades.	Officers.	European, Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Gun Lascars.	Number of Battalions.
1843:																	
Bengal	3	109	1,956	12	495	11,662	14,222	77	41	878	996	3	61	1,030	312	322	5
Madras	1	31	720	7	286	6,961	7,998	32	32	733	797	1	33	483	202	- -	3
Bombay	1	33	689	6	213	5,473	6,408	30	14	431	475	1	21	464	- -	94	2
TOTAL	5	173	3,365	25	994	24,096	28,628	139	87	2,042	2,268	5	115	1,977	514	416	10
1844:																	
Bengal	3	111	1,961	12	478	11,154	13,704	73	44	1,405	1,522	3	60	1,020	460	348	5
Madras	1	32	712	7	263	7,061	8,068	32	34	684	750	1	32	458	204	- -	3
Bombay	1	30	732	6	217	5,609	6,588	32	14	410	456	1	22	432	- -	97	2
TOTAL	5	173	3,405	25	958	23,824	28,360	137	92	2,499	2,728	5	114	1,910	664	445	10
1845:																	
Bengal	3	97	1,959	11	457	11,117	13,630	75	35	1,368	1,478	3	62	1,085	441	349	5
Madras	1	31	721	7	256	7,313	8,321	37	40	703	780	1	32	461	203	- -	3
Bombay	1	34	694	6	206	5,400	6,334	31	25	379	435	1	21	450	- -	99	2
TOTAL	5	162	3,374	24	919	23,830	28,285	143	100	2,450	2,693	5	115	1,996	644	448	10
1846:																	
Bengal	3	99	1,597	12	480	10,634	12,810	85	38	1,344	1,467	3	73	998	453	354	6
Madras	1	30	688	6	216	5,840	6,774	47	46	777	870	1	33	465	200	- -	4
Bombay	1	38	690	6	211	5,938	6,877	35	22	461	518	1	20	493	- - -	99	2
TOTAL	5	167	2,975	24	907	22,412	26,461	167	106	2,582	2,855	5	126	1,956	653	453	12
1847:																	
Bengal	3	91	2,060	11	408	10,796	13,355	84	50	1,412	1,546	3	69	1,079	487	356	6
Madras	1	29	659	6	215	5,865	6,768	44	34	811	889	1	32	441	214	- -	4
Bombay	1	36	643	6	206	5,946	6,831	38	19	257	314	1	20	449	- -	99	2
TOTAL	5	156	3,362	23	820	22,607	26,954	166	103	2,480	2,749	5	121	1,969	701	455	12
1848:																	
Bengal	3	89	2,075	9	332	9,736	12,232	84	61	1,058	1,203	3	69	1,156	469	357	6
Madras	1	31	682	5	167	5,312	6,192	43	30	806	879	1	32	467	204	- -	4
Bombay	1	38	708	5	187	5,549	6,482	35	23	463	521	1	20	475	- -	100	2
TOTAL	5	158	3,465	19	686	20,597	24,906	162	114	2,327	2,603	5	121	2,098	673	457	12
1849:																	
Bengal	3	109	1,932	11	425	10,838	13,304	78	68	1,072	1,218	3	79	1,069	452	349	6
Madras	1	35	670	4	150	4,454	5,309	44	30	789	863	1	32	479	206	- -	4
Bombay	1	37	681	7	253	7,650	8,621	38	26	461	525	1	19	487	- -	100	2
TOTAL	5	181	3,283	22	828	22,942	27,234	160	124	2,322	2,606	5	130	2,035	658	449	12
1850:																	
Bengal	3	99	2,027	15	580	15,418	18,124	86	70	1,034	1,190	3	70	1,113	460	349	6
Madras	1	30	703	4	185	4,160	5,078	47	23	804	874	1	34	472	214	- -	4
Bombay	1	27	667	5	179	5,306	6,179	40	38	459	537	1	21	475	- -	99	2
TOTAL	5	156	3,397	24	944	24,884	29,381	173	131	2,297	2,701	5	125	2,060	674	448	12
1851:																	
Bengal	3	104	2,161	15	582	15,558	18,405	89	83	968	1,140	3	70	1,066	462	351	6
Madras	1	29	727	4	152	4,141	5,049	46	28	819	893	1	34	480	197	- -	4
Bombay	1	30	613	5	183	5,200	6,026	41	34	461	536	1	21	464	- -	100	2
TOTAL	5	163	3,501	24	917	24,899	29,480	176	145	2,248	2,569	5	125	2,010	659	451	12

East India House, May 1852.

STATEMENT of the DISTRIBUTION of the ARMY in *India*, according to the latest Returns.

BENGAL. (Return, dated 1 October 1851). DIVISIONS OF THE ARMY.	Dragoons.		Light Cavalry.			Horse Artillery.				Foot Artillery.					Sappers and Miners.		
	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Lascars.	European Commissioned Officers.	European Non-Commissioned and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Gun Lascars.	Gun Drivers.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.
Presidency (including the garrison)	–	–	–	–	–	–	–	–	–	6	121	408	27	60	–	–	–
Dinapore	–	–	–	–	–	–	–	–	–	3	89	–	36	63	1	4	*208
Benares	–	–	–	–	–	–	–	–	–	7	187	–	71	63	–	–	–
Fortress of Allahabad	–	–	–	–	–	–	–	–	–	1	–	104	–	–	–	–	–
Cawnpore	–	–	23	6	999	–	–	–	–	10	100	311	35	126	–	–	–
Meerut	21	676	25	7	1,295	11	117	112	54	12	107	439	36	189	–	–	–
Sirhind	24	669	23	6	980	15	221	115	81	6	363	1	134	66	10	69	641
Bewar, Station of	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Kerwarrah, Station of	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Jullundur Field Force	–	–	17	5	967	7	107	113	54	2	197	101	63	132	–	–	–
Cis-Jhelum	25	710	14	3	487	13	332	6	81	19	639	305	234	349	2	3	139
Trans-Jhelum	–	–	11	3	495	5	220	4	54	7	477	102	161	132	4	4	239
Sind Sagur District	–	–	–	–	–	3	2	109	27	2	2	105	–	65	–	3	60
Mooltan (included in the Cis-Jhelum Division	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Punjab Irregular Force	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

European Infantry.		Native Infantry.			Assam Local Artillery.			Local and Irregular Corps.					TOTAL.			BENGAL. (Return, dated 1 October 1851.) DIVISIONS OF THE ARMY.
								Horse.		Foot.						
European Commissioned Officers.	European Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	Europeans.	Natives.	Total.	
29	981	107	18	10,329	1	1	119	–	–	24	10	5,237	1,298	16,180	17,478	Presidency (including the garrison).
24	968	39	6	3,411	–	–	–	5	790	11	6	1,988	1,156	6,496	7,652	Dinapore.
–	–	51	8	4,636	–	–	–	4	588	4	–	914	261	6,272	6,533	† Benares.
–	–	26	4	2,282	–	–	–	–	–	–	–	–	31	2,386	2,417	Fortress of Allahabad.
35	933	106	16	9,271	–	–	–	4	596	20	8	3,988	1,261	13,326	16,587	Cawnpore.
78	2,861	133	21	12,726	–	–	–	2	588	14	5	2,179	4,090	17,618	21,708	‡ Meerut.
125	3,907	97	18	10,333	–	–	–	7	1,403	14	9	4,416	5,583	18,170	23,753	Sirhind.
–	–	–	–	–	–	–	–	–	–	3	2	762	5	762	767	Bewar, Station of
–	–	–	–	–	–	–	–	–	–	2	2	1,032	4	1,032	1,036	Kerwarrah, Station of.
26	1,029	113	17	10,366	–	–	–	10	2,121	5	5	1,820	1,540	15,737	17,277	Jullundur Field Force.
93	2,907	126	22	12,491	–	–	–	15	2,388	–	–	–	4,923	16,471	21,394	Cis-Jhelum.
56	1,879	63	9	5,612	–	–	–	8	1,428	3	–	561	2,749	8,788	11,537	Trans Jhelum.
30	991	37	6	3,424	–	–	–	6	1,153	2	–	1,072	1,084	6,015	7,099	Sind Sagur District.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	Mooltan (included in the Cis-Jhelum Division).
					3 Punjab Light Field Batteries.											
–	–	–	–	–	3	5	340	13	2,906	9	15	4,465	45	7,711	7,756	Punjab Irregular Force.

* Sebundy Sappers and Miners. † 255 European Invalids, &c., not included.

‡ The Governor-general's body guard is included with the light cavalry.

STATEMENT of the DISTRIBUTION of the ARMY in *India*, according to the latest Returns.

MADRAS. (Return, dated 1 November 1851). DIVISIONS OF THE ARMY.	Dragoons.		Light Cavalry.			Horse Artillery.			Foot Artillery.			
	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Lascars.
Centre Division	–	–	3	2	125	–	–	–	14	590	267	211
Mysore Division	26	672	16	3	389	7	154	3	5	154	23	37
Malabar and Canara	–	–	–	–	–	–	–	–	2	–	56	10
Northern Division	–	–	–	–	–	–	–	–	2	–	82	16
Southern Division	–	–	–	–	–	–	–	–	3	95	–	33
Ceded Districts	–	–	12	3	374	–	–	–	2	95	–	34
Madras Troops, Southern Mahratta Country	–	–	16	3	412	–	–	–	–	–	–	–
Nagpore Subsidiary Force	–	–	16	3	372	3	102	–	4	189	–	65
Saugor Division	–	–	27	6	902	–	–	–	13	203	86	82
Hyderabad Subsidiary Force	–	–	27	6	837	15	223	213	9	213	–	73
Tenasserim Provinces	–	–	–	–	–	–	–	–	3	91	–	33
Penang and Straits of Malacca	–	–	–	–	–	–	–	–	6	49	97	32
On Service, Aden	–	–	–	–	–	–	–	–	7	128	68	57
TOTAL	26	672	117	26	3,411	25	479	216	70	1,807	679	683

Sappers and Miners.			European Infantry.		Native Infantry.			Veteran Battalions and Companies.			TOTAL.			MADRAS. (Return, dated 1 November 1851). DIVISIONS OF THE ARMY.
European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	Europeans.	Natives.	TOTAL.	
–	37	–	33	984	61	8	3,774	19	167	2,738	1,918	7,115	9,033	Centre Division.
13	19	459	34	992	83	10	4,102	–	–	–	2,188	5,013	7,201	Mysore Division.
–	–	–	36	996	51	6	2,477	–	–	–	1,091	2,543	3,634	Malabar and Canara.
–	–	33	–	–	118	16	6,651	5	70	–	211	6,782	6,993	Northern Division.
–	–	–	43	1,001	91	12	5,029	1	–	229	1,246	5,291	6,537	Southern Division.
–	–	29	36	1,030	50	6	2,488	–	–	–	1,234	2,925	4,159	Ceded Districts.
–	–	–	–	–	35	4	1,673	–	–	–	58	2,085	2,143	Madras Troops, Southern Mahratta Country.
–	–	–	–	–	58	8	3,391	–	–	–	383	3,828	4,211	Nagpore Subsidiary Force.
–	4	–	–	–	94	12	5,030	–	–	–	359	6,100	6,459	Saugor Division.
–	–	–	27	1,003	123	14	5,854	–	–	–	1,660	6,977	8,637	Hyderabad Subsidiary Force.
–	–	–	–	–	33	4	1,679	–	–	–	131	1,712	1,843	Tenasserim Provinces.
–	–	–	–	–	20	2	1,193	–	–	–	77	1,322	1,399	Penang and Straits of Malacca.
3	2	299	–	–	14	2	913	–	–	–	156	1,337	1,493	On Service Aden.
16	62	820	209	6,006	831	104	44,254	25	237	2,967	10,712	53,070	63,782	TOTAL.

STATEMENT of the DISTRIBUTION of the ARMY in *India*, according to the latest Returns.

BOMBAY. (Return, dated 1 November 1851). DIVISIONS OF THE ARMY.	Dragoons.		Light Cavalry.			Horse Artillery.			Foot Artillery.				Sappers and Miners.		
	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned, and Rank and File.	Native Commissioned, Non-Commissioned, and Rank and File.	Lascars.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.
Presidency Garrison	–	–	–	–	49	–	–	–	5	104	62	73	–	–	–
Southern Division	–	–	13	2	426	–	–	–	8	190	85	166	–	–	–
Poona Division	30	655	–	–	–	8	224	50	20	488	269	179	8	26	290
Northern Division	–	–	18	2	499	5	110	25	8	2	275	53	–	–	–
Asseerghur Fortress	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Aden Force	–	–	–	–	–	–	–	–	11	128	81	48	4	2	363
Scinde Division	–	–	–	–	–	6	150	25	10	103	235	245	1	3	174
Rajpootana Field Force	–	–	28	3	939	–	–	–	8	100	81	131	–	–	–
TOTAL	30	655	59	7	1,913	19	484	100	70	1,115	1,088	895	13	31	827
Deduct Madras Troops	–	–	13	2	426	–	–	–	11	128	81	48	4	2	363
Deduct Local and Police Corps	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL	30	655	46	5	1,487	19	484	100	59	987	1,007	847	9	29	464

European Infantry.		Native Infantry.			Local and Irregular Corps.					Provincial Battalions.			TOTAL.			BOMBAY. (Return, dated 1 November 1851). DIVISIONS OF THE ARMY.
					Horse.		Foot.									
European Commissioned Officers.	European Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	European Commissioned Officers.	European Non-Commissioned Officers.	Native Commissioned, Non-Commissioned, and Rank and File.	Europeans.	Natives.	TOTAL.	
13	506	47	3	3,080	–	–	–	–	–	–	–	–	678	3,264	3,942	Presidency Garrison.
31	1,048	90	8	5,250	4	654	5	–	1,536	–	–	–	1,399	8,117	9,516	Southern Division.
64	2,114	88	1	5,676	4	934	5	1	3,331	–	–	–	3,736	10,729	14,465	Poona Division.
35	1,086	97	5	6,174	5	3,806	3	–	996	–	–	–	1,376	11,828	13,204	Northern Division.
–	–	13	1	573	–	–	–	–	–	–	–	–	14	573	587	Asseerghur Fortress.
32	466	14	2	913	–	–	–	–	–	–	–	–	659	1,405	2,064	Aden Force.
75	2,006	78	3	5,591	6	1,602	17	3	5,092	–	–	–	2,461	12,964	15,425	Scinde Division.
–	–	40	2	2,606	–	–	–	–	–	–	–	–	181	3,757	3,938	Rajpootana Field Force.
250	7,226	467	25	29,863	19	6,996	30	4	10,955	–	–	–	10,504	52,637	63,141	TOTAL.
–	–	41	6	2,586	–	–	–	–	–	–	–	–	207	3,504	3,711	Deduct Madras Troops.
–	–	–	–	–	19	6,996	30	4	10,955	–	–	–	53	17,951	18,004	Deduct Local and Police Corps.
250	7,226	426	19	27,277	–	–	–	–	–	–	–	–	10,244	31,182	41,426	TOTAL.

N.B.—European commissioned officers on staff employ, and beyond the limits of the Presidency, not included. Native veterans are included in infantry.

East India House,
21 May 1852.

Philip Melvill,
Sec. Mil. Dept.

STATEMENT showing the Number in each PRESIDENCY of MILITARY OFFICERS in Civil Employment, and on Detached Duty, distinguishing their respective Ranks. Appendix, No. 7.

	Colonels.	Lieut.-Colonels.	Majors.	Captains.	Lieutenants.	Cornets or Ensigns.
BENGAL:						
Artillery - - -	3	3	2	18	11	—
Cavalry - - -	1	1	1	23	21	—
Infantry - - -	11	23	20	207	214	22
	15	27	23	248	246	22
MADRAS:						
Artillery - - -	1	1	1	17	13	—
Cavalry - - -	- -	1	1	13	6	—
Infantry - - -	13	7	9	107	60	2
	14	9	11	137	79	2
BOMBAY:						
Artillery - - -	1	1	1	9	6	—
Cavalry - - -	1	- -	1	1	1	—
Infantry - - -	6	10	12	84	68	5
	8	11	14	94	75	5

SUMMARY.

BENGAL - - -	15	27	23	248	246	22
MADRAS - - -	14	9	11	137	79	2
BOMBAY - - -	8	11	14	94	75	5
	37	47	48	479	400	29

East India House,
21 May 1852.

Philip Melvill,
Sec. Mil. Dept.

East India House,
21 May 1852.

JAMES C. MELVILL,
Secretary.

Appendix, No. 7.

BY-LAWS for the GOVERNMENT of the Corporation of the EAST INDIA COMPANY, 1846.

		Page.
CHAP.—I.	Accounts	414
II.	Buying, Selling, Hiring, and Contracting	414
III.	By-laws	415
IV.	Cash	415
V.	Committees	415
VI.	Directors, Officers, and Servants	416
VII.	Elections and Ballots	417
VIII.	General Courts	419
IX.	Offices, Salaries, Pensions, and Gratuities	419
X.	Parliamentary Papers and Proceedings	420
XI.	Register of Bonds and other Instruments	420
XII.	Seal of the Company	420

CHAP. I.—ACCOUNTS.

Books of the Company in England to be balanced yearly to the 30th April, and balance drawn out within six months of receipt of Indian books.

Sect. 1.—It is ordained, That the books containing the general accounts of this Company in England shall be balanced to the 30th day of April yearly, and the balance be drawn out within six calendar months after the receipt of the Indian books of account, corresponding in period with the books about to be balanced in England.

Indian books to be balanced yearly to the 30th April, and copies sent home duly signed.

Officers neglecting liable to dismission.

Sect. 2.—*Item*, It is ordained, That the books of this Company's affairs in India shall, once every year, be balanced in every of the said Company's stations to the 30th April in each year; and transcripts or copies thereof, signed by the chief civil servant of each station, and those from the presidency by the Accountant-general, shall be sent to England by the first opportunity following; that those persons whose duty it shall be to make up the same, and who shall refuse or neglect so to do, shall become thereby liable to dismission from the Company's service; and that those accounts, when prepared, shall be accordingly transmitted to England by the first safe conveyance.

Secretary, assistant, or other officer, with person keeping Journal in department of accounts, to examine all entries of receipts and payments monthly and certify the result.

Sect. 3.—*Item*, It is ordained, That the secretary or his assistant in the department of accounts, or such other officer as the Court of Directors may appoint, with the person keeping the journal in that department do, within fourteen days after the end of every month, examine all entries of receipts and payments of that month by their respective vouchers, and the additions and balance thereof, and certify under their hands, upon the cash-book, that they have so done, and how they find the same.

Accounts to be examined by Committees, and pass Court of Directors quarterly.

Sect. 4.—*Item*, It is ordained, That all accounts shall be examined by the respective Committees, and pass the Court of Directors quarterly.

CHAP. II.—BUYING, SELLING, HIRING, AND CONTRACTING.

Abstracts of all Tenders to be entered, and to remain on the Records.

Sect. 1.—*Item*, It is ordained, That an abstract, containing the substance of every tender for selling or furnishing to this Company any sort of goods or merchandize, or for performing any business whatsoever, shall be entered as the same is received, and remain upon the records of the Company.

Purchases for exportation, with certain exceptions, to be made by open competition, and no private contract completed without approval of Court of Directors.

Sect. 2.—*Item*, It is ordained, That all purchases for exportation by the Court of Directors, or any Committee thereof, excepting bullion, be made by open competition (excepting in cases where the Court or Committee shall be of opinion that this mode cannot be adopted beneficially for the Company); and that, in all such cases, no private contract shall be completed without the concurrence and approval of the Court of Directors to such contract.

Provisions of Act 58 Geo. 3, c. 83, relating to building, hiring and contracting for ships for Company's service to be considered By-laws of Company.

Sect. 3.—*Item*, It is ordained, That all the provisions regulating the mode of building, hiring, and contracting for ships for the service of the Company, which are contained in the Act of the 58th Geo. 3, c. 83, intituled, "An Act to amend and reduce into one Act the several laws relating to the manner in which the East India Company are required to hire Ships," shall be and be considered as by-laws of this Company.

Tenders of ships to be made by one or more owners in writing, and to express names of all other owners.

Sect. 4.—*Item*, It is ordained, That the Court of Directors shall not accept the tender of any ship, but such as shall be first made by one or more of the owners in writing, wherein shall be expressed the names of all the other owners.

Chap. III.—BY-LAWS.

Sect. 1.—*Item*, It is ordained, That at the General Court to be held yearly in the month of June, a committee of fifteen shall be chosen, whereof five to be a quorum, who being hereby authorized and empowered, are required to meet at least twice in the year, to inspect the by-laws, and to make inquiry into the observance and execution of them, and to consider what alterations and additions may be proper to be made, and to report their opinion from time to time to the General Court; and that the said Committee shall be summoned to meet, by the secretary for the time being, on the requisition of any two members thereof.

A Committee of by-laws to be chosen annually in June. Number to be 15. Quorum five. To meet twice at least in the year. Duties. To be summoned by Secretary on requisition of two members.

Sect. 2.—*Item*, It is ordained, That the by-laws shall be read in the first Court of Directors, and first General Court after every annual election.

By-laws to be read on certain occasions.

Sect. 3.—*Item*, It is ordained, That no by-laws shall be ordained, altered, repealed, or suspended, without the consent and approbation of two General Courts, specially to be called for that purpose; of the first of which General Courts 14 days' public notice at the least shall be given.

By-laws not to be varied without consent of two General Courts. Notice to be given.

Chap. IV.—CASH.

Sect. 1.—*Item*, It is ordained, That the Court of Directors shall not invest any of the Company's money in purchasing any part or share in the capital stock of this Company, without the consent of the General Court first had.

Company's money not to be invested in Company's stock, without consent of General Court.

Sect. 2.—*Item*, It is ordained, That the Court of Directors shall not invest any of the Company's money in shipping, excepting for the service of the Company.

Company's money not to be invested in shipping, except for Company's service.

Sect. 3.—*Item*, It is ordained, That the cash of this corporation, except such sums as the Court of Directors shall think necessary to trust under the care of the Company's cashier, from time to time, for the current business, shall be kept at the Bank of England, in such method as the Court of Directors shall appoint.

Cash to be kept at Bank of England.

Sect. 4.—*Item*, It is ordained, That for every sum drawn out of the Bank of England, a write-off or draft shall be signed by the chairman or deputy-chairman for the time being, and one other Director of the Finance and Home Committee, and countersigned by the principal cashier or his first assistant, or by such other officer or officers as the Court of Directors shall appoint for that purpose, and that no other person but the principal cashier or his first assistant shall present the said write-off or draft for payment; excepting nevertheless, that all bills of exchange accepted by order of the Court of Directors, and the dividends on the Company's capital stock, and also orders for monies made payable to others than the cashier or his first assistant, may, if the Court of Directors should think fit so to direct, be paid at the Bank of England in such manner as may be arranged between the Court of Directors and the Bank.

Write-off or draft for sums drawn out of the Bank of England to be signed by certain Directors. Countersigned and presented for payment by certain officers. Exceptions as to presentation for payment.

Sect. 5.—*Item*, It is ordained, That no money relating to the affairs of the Company shall be disposed of without an order of the Court of Directors; and that the interest, and all other advantages arising and growing upon the cash of the Company, shall be brought to the account of the said Company.

No money to be disposed of without order of Court of Directors. All profits to be brought to account of Company.

Sect. 6.—*Item*, It is ordained, That the book containing the state of the cash shall be laid before the Court of Directors once in every week by the cashier, and that he sign the same.

Book containing state of cash to be laid before Court of Directors weekly, signed by Cashier.

Sect. 7.—*Item*, It is ordained, That the chairman or deputy chairman, and two of the Court of Directors, do once a month, or oftener, examine the several species whereof the balance of the cash consists, and certify the same under their hands.

Chairman, deputy, and two Directors to examine and certify balance of cash monthly.

Sect. 8.—*Item*, It is ordained, That no unlimited vote of credit shall be given by the Court of Directors to the Finance and Home Committee on the Company's account.

No unlimited vote of credit to be given to Finance and Home Committee.

Sect. 9.—*Item*, It is ordained, That no bill of exchange, draft, or note other than notes of the Bank of England, shall be taken in any payments whatsoever to the Company, except banker's notes payable on demand, for the due payment whereof the parties paying them in shall engage to be responsible for the three following days.

No bills, drafts, or notes to be taken except notes of the Bank of England, and Banker's notes payable on demand, for which parties paying shall be responsible.

Chap. V.—COMMITTEES.

Sect. 1.—*Item*, It is ordained, That the Report of every Committee appointed by the Court of Directors shall be signed and laid before a Court of Directors within eight days.

Reports of Committees to be laid before Court of Directors within eight days.

Sect. 2.—*Item*, It is ordained, That the quorum of the Finance and Home Committee shall never consist of less than three Directors.

Quorum of Finance and Home Committee to be three.

Appendix, No. 7.

CHAP. VI.—DIRECTORS, OFFICERS, AND SERVANTS.

A Court of Directors to be held once in every week.

Sect. 1.—*Item*, It is ordained, That a Court of Directors shall be summoned and held once in every week, at the least.

Chairman and deputy chairman to be chosen annually by ballot, and allowed 500 *l.* a year. Every other Director to be allowed 300 *l.* a year.

Sect. 2.—*Item*, It is ordained, That at the first Court of Directors after every annual election, a chairman and deputy chairman shall be chosen for the year by the ballot, and that each of them be allowed 500 *l.* a year, and every other Director 300 *l.* a year, for his attendance upon the business of this Company.

No Director to have any dealings with the Company except at its public sales.

Sect. 3.—*Item*, It is ordained, That in all cases, no Director of this Company shall have any dealings or business with the Company upon his own account, either separately or in conjunction with any other person or persons, for or in respect of buying for, or selling to the Company, any bullion or other goods, or in the making of any other bargain or contract by, to, or with this Corporation, other than at any of the Company's public sales.

No Director to tender any ship in which he is interested. Interest in ships in Company's service acquired incidentally to be reported to Court of Directors, and disposed of within 12 months. In default, Directors liable to be removed.

Sect. 4.—*Item*, It is ordained, That no Director of this Company shall, directly or indirectly, tender to the Court of Directors any ship or vessel of which he shall be an owner or part-owner; and that in case any ships, or shares of ships, in the service of the said Company shall come to a Director by bequest, or marriage, or as next of kin of any person who shall die intestate, such Director shall give notice in writing to the Court of Directors of his being so interested, and shall sell and dispose of his interest in such shipping within 12 months next after the same shall have accrued, or in default thereof shall be liable to be removed from the office of a Director.

No Director to give a vote respecting goods wherein he is concerned.

Sect. 5.—*Item*, It is ordained, That no Director shall give his vote for any lot of goods bought at the Company's sale, or for making any allowance for any goods so bought, wherein he shall be directly or indirectly concerned.

Directors to withdraw during debates in which they are personally concerned, and when question put.

Sect. 6.—*Item*, It is ordained, That if any debate shall arise in the Court of Directors concerning any Director, or any matter or thing wherein any Director shall be personally concerned, every such Director, having been first heard, shall withdraw during such debate, and when the question thereon is put.

Director taking any fee, present, or reward, to forfeit double the amount received, be liable to be removed, and be incapacitated from holding office or pension under Company.

Sect. 7.—*Item*, It is ordained, That if any Director shall take any fee, present, or reward, directly or indirectly, upon any account whatsoever, relating to the business or affairs of the Company, or his office of a Director, he shall forfeit to the use of this Company double the amount received, be liable to be removed from his office of Director, and shall be, *ipso facto*, incapable thereafter of holding any other place whatsoever, or any employment or pension under the Company.

Member of corporation offering present or reward to Director or officer, to forfeit double the amount offered; if a Director, liable to be removed, and in all cases incapacitated from holding pension or office.

Sect. 8.—*Item*, It is ordained, That if any member of this Corporation shall offer any present or reward, directly or indirectly, to any Director or other officer of this Company, upon any account whatsoever relating to the business or affairs of this Company, such member shall forfeit to the use of this Company double the amount offered; and, if a Director, shall be liable to be removed from that office, and in all cases shall be for ever incapable of holding any pension, employment, or office, the qualification for which is subject to regulation by the General Court.

Director going beyond sea to make report to Court of Directors.

Sect. 9.—*Item*, It is ordained, That every Director going beyond sea shall make a report thereof to the Court of Directors, who shall notify his absence to the General Court after it shall have exceeded the period of one year, and such Director shall thereupon be liable to be removed from his office of Director.

Absence of more than a year to be notified to General Court, and Director liable to be removed.

Director holding office under the Crown, liable to be removed. Except held when such liability first imposed.

Sect. 10.—*Item*, It is ordained, That any Director who shall hold any office or place of emolument under the Crown, shall be liable to be removed from his office of Director. Provided always, that this by-law shall not affect any person at present in the Direction, who may have held an office under the Crown when this liability was first imposed, or preclude his being re-elected to be a Director, or subject him to be liable to be removed from the said office.

Director guilty of wilful breach of by-laws, to which no other special penalty is annexed, to be liable to be removed, and to be incapacitated from holding office. Other officer so offending to be dismissed and incapacitated.

Sect. 11.—*Item*, It is ordained, That if any Director shall be guilty of a wilful breach of any of the by-laws of this Corporation, to which any other special penalty is not annexed, and shall be so adjudged by a General Court, he shall be liable to be removed from his office of Director, and shall be incapable thereafter of holding any other office or employment under this Company; and if any other officer or servant of this Company shall be guilty of a wilful breach of any of the by-laws of the Corporation, to which any other special penalty is not annexed, he shall be dismissed from the service, and be incapable of holding any office or employment under this Company, the qualification for which is subject to the regulation of the General Court.

Vacancies in the direction to be filled up within forty days after declaration thereof. Public notice to be given.

Sect. 12.—*Item*, It is ordained, That whenever there shall be a vacancy of the place of a Director, another shall be chosen in his room within a convenient time, not exceeding 40 days after every such vacancy shall have been declared in the Court of Directors; and that 10 days' public notice shall be given of the day upon which such choice shall be made.

Sect. 13.—*Item*, It is ordained, That every Director shall have liberty to take copies of all accounts, letters, and papers relating to the Company's affairs, except such as are before the Secret Committee appointed by the Act 3 & 4 Will. 4, c. 85.

Directors may take copies of all papers except those before the Secret Committee.

Sect. 14.—*Item*, It is ordained, That any Director who shall dissent from any resolution of the Court of Directors, shall have the liberty of entering his dissent, with the reasons thereof, on the minutes of the said Court, within 14 days from the passing of such resolution; and that whenever the Court of Directors shall pass a resolution of protest against orders or instructions given by the Board of Commissioners for the Affairs of India, after remonstrance on the part of the Court, such resolution of protest shall be laid before the next General Court.

Directors may enter dissents on Court's Minutes.

Resolutions of protest by Court of Directors against Orders of Board of Commissioners to be laid before General Court.

Sect. 15.—*Item*, It is ordained, That no orders shall be sent by the Directors to, or be obeyed by any persons employed in the service of this Company in India, or any other parts beyond the Cape of Good Hope, but such as shall be signed by 13 or more of the Directors for the time being; except such orders as are directed or allowed to be issued by the Secret Committee, pursuant to the Act of Parliament, 3 & 4 Will. 4, c. 85.

No orders to be sent beyond the Cape of Good Hope, or obeyed there, unless signed by 13 or more Directors

Except orders from the Secret Committee.

Sect. 16.—*Item*, It is ordained, That no Director, officer, or servant of this Company in Europe, shall trade, either as principal or agent, or execute any mercantile commission, either directly or indirectly, under any colour or pretence whatever, to or from India, otherwise than in the joint stock of the Company, or transact any kind of business for persons resident in India, for any gain or emolument whatever; and that whatsoever Director, officer, or servant of this Company in Europe, shall offend against this ordinance, shall forfeit to the use of this Company the value of such goods, merchandizes, and money, as he or they shall trade for, or be concerned in executing any mercantile commission for, contrary to this ordinance, and shall be incapable of serving the Company in any place or office whatever, the qualification for which is subject to regulation by the General Court; and, if a Director, shall be further liable to be removed from that office.

No Director, officer, or servant, in Europe, to trade to or from India either as principal or agent, otherwise than in the Company's Joint Stock.

Offender to forfeit value of *choses* in trade, and be incapable of holding office.

If Director, liable to be removed.

Sect. 17.—*Item*, It is ordained, That no officer or servant of this Company in Europe shall have any dealings or business with this Company, upon his own account, or for his own profit and advantage, directly or indirectly, solely or in conjunction with any other person or persons, or in any manner whatsoever, without the express permission and authority of the Court of Directors, in writing, signed by the secretary.

No officer or servant in Europe to deal with Company, except by express permission of Court of Directors in writing.

Sect. 18.—*Item*, It is ordained, That no officer or servant belonging to the Company shall, directly or indirectly, demand or accept any fee, reward, or present, other than such as shall be allowed and established by the Court of Directors, and contained in a table or tables of fees, to be printed and exposed to public view in every office where fees are allowed to be taken.

No fees to be demanded or accepted, except such as are allowed by Court of Directors, and contained in a printed table publicly exhibited.

Sect. 19.—*Item*, It is ordained, That no officer or servant of this Company shall be or take upon himself the office of a broker.

No officer or servant of Company to be a broker.

Chap. VII.—ELECTIONS AND BALLOTS.

Sect. 1.—*Item*, It is ordained, That if any member of this Company shall, by menaces or promises, collusive transfer or transfers of stock, by any fee, present, reward, or remuneration, under the plea of defraying travelling expenses, or under any other plea or pretence whatsoever, directly or indirectly, obtain, or endeavour to obtain, any vote for the election of himself or any other to be a Director, and be declared guilty thereof at a General Court to be called for that purpose, such person shall be incapable thereafter of holding any office, the qualification for which is subject to the regulation of the General Court; and, if a Director, be further liable to be removed from his office.

Member of Company endeavouring to obtain vote for election of Director by violent or corrupt means, if declared guilty by General Court, to be incapable of holding office, and if Director to be liable to be removed.

Sect. 2.—*Item*, It is ordained, That no lists shall be received for any election after the glass is finally sealed up according to the time prefixed.

No lists to be received after glass finally sealed up.

Sect. 3.—*Item*, It is ordained, That if, upon the scrutiny for Directors, any two or more persons qualified shall have an equal number of votes, the election, in such cases, shall be determined by drawing lots in the General Court in which such scrutiny shall be reported.

Upon an equality of votes, election of Directors to be determined by lot.

Sect. 4.—*Item*, It is ordained, That if on the scrutiny, two or more persons qualified for the same office have the same Christian and surnames, and are not distinguished by their additions, or if a wrong christian name in any list is placed to a surname when but one person of that surname is qualified, or literal mistakes are made in christian or surnames; in every of the said cases, the majority of the scrutineers may determine the person or persons intended; but in case of the scrutineers being equally divided, the question shall be decided by drawing lots.

Questions relating to names of candidates to be determined by scrutineers, or if they are equally divided, by lot.

Sect. 5.—*Item*, It is ordained, That previous to every annual election of Directors, at least seven months' public notice shall be given thereof, and two printed lists of the names of the members who appeared qualified to vote shall be ready to be delivered; the first at least five months, and the second at least 14 days before the day of election.

Seven months' public notice of annual election of Directors to be given, and lists of members qualified to vote, be ready for delivery at two stated periods antecedent to the day of election.

List of candidates for the direction to be published 30 days before annual election.

Sect. 6.—*Item*, It is ordained, That a list shall be published 30 days before the annual election of Directors, containing the names of such proprietors, qualified agreeable to law, as shall signify in writing to the secretary their desire of becoming candidates for the Direction, 32 days before such annual election.

Proprietors voting at annual elections of Directors to give in list of six names.

Lists containing greater number to be rejected.

Sect. 7.—*Item*, It is ordained, That in all elections to be annually made of Six Directors, for four years, in pursuance of the Act of Parliament of the 13th year of His Majesty King George 3, c. 63, each proprietor voting shall give in a list, containing not more than six names of persons duly qualified to be Directors; and if any list shall contain the names of more than six persons duly qualified, every such list shall be totally rejected.

Certain sections of this Chapter to be inserted at end of printed lists delivered to proprietors.

Sect. 8.—*Item*, It is ordained, That the fourth and seventh sections of this chapter shall be inserted at the end of every printed list delivered to the proprietors, at or before the annual election.

Election of Committees by ballot in General Court to be conducted in same method as elections of Directors and under same penalties.

Sect. 9.—*Item*, It is ordained, That in all elections of Committees made by ballot in a General Court, the same method (so near as the case will admit) shall be observed, under such penalties as are before prescribed concerning the election of Directors.

Ballots on distinct questions occurring on the same day to be taken in separate rooms.

Glasses may be examined when opened, and are to be delivered sealed up when ballot is concluded.

Sect. 10.—*Item*, It is ordained, That whenever two or more ballots are to be taken on distinct questions on the same day, the same ballots be taken in separate rooms; and that upon every public ballot, the Directors in charge of the glasses, at their being opened, shall require the scrutineers, should any be then present, to satisfy themselves of their being empty, and that at the conclusion of each ballot the Directors in charge of the glasses deliver the same, sealed up, to the scrutineers.

Sect. 11.—*Item*, It is ordained, That in lieu of the oath or affirmation required by the Act of the 13th year of King George 3, c. 63, to be taken by proprietors of East India stock at every ballot in any General Court, before being admitted to vote at such ballot, and in lieu of the affidavit or affirmation required by the Act of the 3 & 4 of King William 4, c. 85, to be made by proprietors voting by letter of attorney on the election of a Director or Directors of the East India Company, a declaration in the form hereafter prescribed be substituted in the respective cases hereafter mentioned; (that is to say),

When the right of such proprietor to vote shall be in respect of stock whereof such proprietor shall have been possessed for the space of 12 calendar months, or upwards, such declaration shall be in the following form; (that is to say),

Declaration in lieu of oath or affidavit for persons possessed of the qualification for 12 months.

I, A. B., do solemnly and sincerely declare, that the sum of £. of the capital stock of the East India Company, standing in my name, doth at this time belong, and hath for the space of 12 calendar months actually belonged to me in my own right, and not in trust for any person or persons whomsoever, and that I have been in the actual receipt of the dividends and profits thereof for my own use, freed and discharged of all incumbrances which can or may affect the same for the said space of 12 calendar months, and that such stock has not been transferred or made over to me fraudulently or collusively on purpose to qualify me to give my vote, and that I have not before given my vote on this ballot. And I make this solemn declaration, conscientiously believing the same to be true, and by virtue of the provisions of an Act made and passed in the session held in the fifth and sixth years of the reign of his late Majesty, intituled, "An Act to repeal an Act of the present Session of Parliament, intituled, 'An Act for the more effectual Abolition of Oaths and Affirmations taken and made in various Departments of the State, and to substitute declarations in lieu thereof, and for the more entire Suppression of voluntary and extra-judicial Oaths and Affidavits, and to make other Provisions for the Abolition of unnecessary Oaths."

If qualification possessed for less than 12 months.

13 Geo. 3, c. 63, s. 3.

And that when the right of such proprietor to vote shall be in respect of stock, whereof such proprietor shall have been possessed for a less period than 12 calendar months, but such stock shall have been acquired or shall have come to such proprietor in some of the modes by the Act of Parliament in that behalf specified; (that is to say), by bequest, or by marriage, or by succession to an intestate's estate, or by the custom of the City of London, or by any deed of settlement after the death of any person who shall have been entitled for life to the dividends of such stock, such declaration shall be in following form, *mutatis mutandis*, to suit the particular case to which such declaration shall be applicable; (that is to say),

I, A. B., do solemnly and sincerely declare, that the sum of £. of the capital stock of the East India Company, standing in my name, doth at this time belong to me in my own right, and not in trust for any person or persons whomsoever, and the same came to me by [here insert such of the following words as are applicable to the fact, viz. bequest, or marriage, or succession to an intestate's estate, or the custom of the City of London, or settlement], and that such stock has not been transferred or made over to me fraudulently or collusively on purpose to qualify me to give my vote, and that I have not before given my vote on this ballot. And I make this solemn declaration, conscientiously believing the same to be true, and by virtue of the provisions of an Act passed in the Session held in the fifth and sixth years of the reign of his late Majesty, intituled, "An Act

Act to repeal an Act of the present Session of Parliament, intituled, 'An Act for the more effectual Abolition of Oaths and Affirmations taken and made in the various Departments of the State, and to substitute declarations in Lieu thereof, and for the more entire Suppression of voluntary and extra-judicial Oaths and Affidavits, and to make other Provisions for the Abolition of unnecessary Oaths.'"

CHAP. VIII.—GENERAL COURTS.

A ballot to be taken when demanded by nine members present at a General Court.

Sect. 1.—*Item*, It is ordained, That if at any General Court, nine of the members present, duly qualified to vote, shall demand a ballot for determining any question, except for adjournment, or the previous question, or an amendment, such question shall be put by the ballot, and not otherwise.

Exceptions.

Motions for adjournment, previous question, and amendments to be determined by division.

Sect. 2.—*Item*, It is ordained, That if any doubt shall arise in the General Court, upon or relating to any declaration which shall be made from the Chair, upon the question for adjournment, or the previous question or an amendment, such question shall be determined by a division of the proprietors duly qualified to vote then present.

Questions, with certain exceptions, to be stated in writing, if required.

Sect. 3.—*Item*, It is ordained, That all questions in any General Court, except the previous question, or for adjournment, shall, if required, be stated in writing, before the same shall be put, and the Chairman shall not adjourn or dissolve the Court without a question.

General Court not to be adjourned or dissolved without question.

Notice of motions to forgive offences or grant money to be given and published.

Sect. 4.—*Item*, It is ordained, That no motion shall, in future, be made in a General Court, to forgive any offences committed by any of the Company's servants, or to make any grants of any sums of money out of the Company's cash, without notice being given in writing by the persons proposing the same, and published by the Court of Directors at least 14 days previous to the holding of such General Court.

Notices of motions in General Court to be advertised.

Sect. 5.—*Item*, It is ordained, That all notices of motions for consideration in the General Court, shall be advertised in two or more of the London morning newspapers, at least three days before the day of meeting, at which the motion is to be taken into consideration.

No persons to be present at General Court unless possessed of 500*l.* stock.

Sect. 6.—*Item*, It is ordained, That no persons be admitted to be present at any General Court, who shall not, at the time, be possessed of 500 *l.* stock.

CHAP. IX.—OFFICES, SALARIES, PENSIONS, AND GRATUITIES.

No new office to be created of more than 200 *l.* per annum without approbation of two General Courts.

Sect. 1.—*Item*, It is ordained, That no new office, either at home or abroad, shall be created by the Directors, with any salary exceeding the sum of 200 *l.* per annum, without the approbation of two General Courts to be summoned for that purpose.

No additional salary exceeding 200 *l.* per annum to be annexed to any office without approbation of two General Courts.

Sect. 2.—*Item*, It is ordained, That no additional salary, exceeding in the whole 200 per annum, shall be annexed to any office, without the approbation of two General Courts to be summoned for that purpose.

Resolution of Court of Directors granting new or increased pensions exceeding 200 *l.* per annum to be laid in form of a report before two General Courts, and approved previously to being submitted to Board of Commissioners.

Grounds to be stated.

Resolution and report to be signed by Directors approving.

Superannuation allowances to servants in England authorized by 53d Geo. 3, c. 155, to be laid before next General Court.

Sect. 3.—*Item*, It is ordained, That every resolution of the Court of Directors for granting a new pension or an increase of pension, exceeding in the whole 200 *l.* per annum, to any one person, shall be laid before and approved by two General Courts specially summoned for that purpose, before the same shall be submitted to the Board of Commissioners for the Affairs of India, in the form of a report stating the grounds upon which such grant is recommended, which resolution and report shall be signed by such Directors as approve the same; and that the documents upon which such resolution may have been formed, shall be open to the inspection of the proprietors from the day on which public notice has been given of the proposed grant; and that such allowances, in the nature of superannuations, as the Court of Directors are empowered to grant to their officers and servants in England, by 53 George 3, c. 155, s. 93, shall be laid before the next General Court:

Resolution of Court of Directors bestowing gratuity exceeding 600 *l.* to be laid in form of a report before two General Courts and approved.

Grounds to be stated.

Resolution and report to be signed by Directors approving.

Documents on which resolution formed to be open to inspection of proprietors.

Sect. 4.—*Item*, It is ordained, That every resolution of the Court of Directors for granting to any person, by way of gratuity, any sum of money, exceeding in the whole 600 *l.*, shall be laid before and approved by two General Courts specially summoned for that purpose, in the form of a report, stating the grounds upon which such grant is recommended, which resolution and report shall be signed by such Directors as approve the same, and that the Documents on which such resolution may have been formed shall be open to the inspection of the proprietors, from the day on which public notice has been given of the proposed Grant.

Appendix, No. 7.

CHAP. X.—PARLIAMENTARY PAPERS AND PROCEEDINGS.

Copies of Accounts and Papers laid before Parliament by Court of Directors, and of Bills and Resolutions in Parliament regarding Company to be laid on table of proprietors' reading-room and before next General Court.

Sect. 1.—*Item*, It is ordained, That copies of such accounts and papers as may from time time be laid before either House of Parliament by the Court of Directors, and copies of all Bills or Resolutions in either House, in anywise regarding the East India Company, shall be laid upon the table of the reading room appropriated to the proprietors, and shall be laid before the next General Court; and that all Proceedings of Parliament which, in the opinion of the Court of Directors, may affect the rights, interests, or privileges of the East India Company, shall be submitted by them to the consideration of a General Court to be specially summoned for that purpose, before the same shall be passed into a law.

Proceedings of Parliament affecting Company to be submitted (before becoming law) to a General Court.

CHAP. XI.—REGISTER OF BONDS AND OTHER INSTRUMENTS.

Register of all bonds for money borrowed at interest to be kept.

Sect. 1.—*Item*, It is ordained, That the Court of Directors do cause a register of all bonds for money borrowed at interest, to be kept, under the inspection of those who have the custody of the seal.

Also, register of all other instruments passing under Company's seal.

Sect. 2.—*Item*, It is ordained, That a register be kept, in like manner, for the entry of all other bonds and instruments, of what kind soever, which shall pass under the Company's seal.

Register books to be laid before the Court monthly.

Sect. 3.—*Item*, It is ordained, That the secretary for the time being do see that the said register-books be laid before the Court of Directors at the first Court in every calendar month.

CHAP. XII.—SEAL OF THE COMPANY.

Company's seal to be kept under three locks. Keys to be kept by chairman or deputy, secretary or assistant, and examiner or assistant.

Chairman or deputy may place key in custody of officer.

Seal not to be set to any writing but by order of Court of Directors.

In absence of chairman or deputy, not to be affixed but in presence of secretary and examiner (or their assistants), and officer in charge of key of the chairs.

Sect. 1.—*Item*, It is ordained, That the common seal of this Corporation shall be kept under three locks. That the key of one of the said locks shall be kept by the Chairman or Deputy Chairman for the time being; that the key of another of the said locks shall be kept by the Secretary or his assistant; and that the key of the third lock shall be kept by the Examiner of India Corrrespondence or his assistant. That in case of the indispensable absence of the Chairman and Deputy Chairman, they be authorized to place their key in the custody of such other officer as they may select for that purpose; and that the said seal shall not be set to any writing or instrument but by an order of the Court of Directors first had for that purpose; and in the unavoidable absence of the Chairman or Deputy Chairman, not to be affixed but in the presence of the Secretary and the Examiner of India Correspondence, or their respective assistants, and of the officer who may be in charge of the Chairman and Deputy Chairman's key.

INDEX.

Page.

Absence of Directors beyond Sea:
To be reported to Court of Directors - - 416
After 12 months, to be notified to General Court - - - - - - - - *ib.*
Consequent liability to removal - - - *ib.*
Abstracts of all Tenders:
To be placed on the records of the Company - - - - - - - - 414
Accounts:
To be examined by respective Committees, and pass the Court of Directors quarterly *ib.*
Accounts General, in England:
Books containing, to be balanced yearly to 30th April - - - - - - - - *ib.*
Accounts and Papers:
Directors may take copies of all, except those before the Secret Committee - - 417
Submitted to Parliament by Court of Directors to be laid on the table of the reading room and before General Court - - 420
Adjournment:
Question of, how to be determined in General Court - - - - - - - 419
Motion for, need not be in writing - - *ib.*
Court not to adjourn without question - *ib.*
Advantages:
Upon Cash to be brought to account of Company - - - - - - - 415
Advertisements of Notices of Motions in General Court:
To be inserted in London Morning Newspapers - - - - - - - - 419
Alterations in Bye-Laws;
Must be sanctioned by two General Courts 415
Amendments:
Question on, how to be determined in General Court - - - - - - - 419

Balance of Books in England:
To be drawn out at stated periods - - 414
Balance of Cash:
To be examined *monthly* by chairman or deputy, and two Directors - - - 415
Ballot:
Chairman and deputy to be elected by - 416
Mode of electing committees by, in General Court - - - - - - - - 418
Two or more on the same day to be taken in separate rooms - - - - - - *ib.*
Glasses may be inspected by scrutineers, and are to be finally delivered to them sealed - - - - - - - - - *ib.*
Nine Members may demand one - - 419
Bank of England:
Company's cash to be kept there - - 415
How to be drawn from thence - - - *ib.*
Bankers' Notes:
On what condition to be taken in payment *ib.*
Bills in Parliament affecting the Company:
Copies of, to be laid on table of reading room, and before General Court - - 420
Bills of Exchange:
Accepted by order of Court of Directors, how to be paid - - - - - - - 415
None to be taken in payment to the Company - - - - - - - - - *ib.*
Board of Commissioners for Affairs of India:
Protests of Court of Directors against orders of, to be laid before General Court - 417
Grants of pensions or increase of pensions, exceeding 200 *l.* per annum, not to be submitted to, until approved by two General Courts - - - - - - - - - 419
Bonds:
Register of, to be kept - - - - - 420
Register of, to be laid before the first Court in every month - - - - - - *ib.*
Book, Cash:
Result of Monthly examination to be certified upon - - - - - - - - 414
Book containing state of Cash:
To be laid before Court of Directors wee kly 415
Books of General Accounts in England:
To be balanced yearly to 30th April - - 414
Balance to be drawn out - - - - *ib.*

Page.

Books in India:
To be balanced yearly and copies sent home 414
Penalty for neglect - - - - - - *ib.*
Transcripts of, by whom to be signed - *ib.*
Breach of By-laws:
Penalty for - - - - - - - - 416
Broker:
No officer or servant of the Company to act as such - - - - - - - - 417
Buying, Selling, Hiring, and Contracting:
Abstracts of all tenders to be entered and remain on Company's Records - - 414
Purchases for exportation to be made by open competition - - - - - - *ib.*
Buying, Exceptions - - - - - - *ib.*
By-laws:
Provisions of 57 Geo. 3, c. 83, respecting shipping, to be by-laws of the Company *ib.*
To be read in first Court of Directors and first General Court after every annual election - - - - - - - - - 415
Not to be altered, repealed, or suspended without consent of two General Courts - *ib.*
Penalty for breach of, by Director, officer, or servant - - - - - - - - 416
Certain sections to be inserted in printed lists delivered to proprietors - - - 418
By-laws, Committee of fifteen:
To be chosen yearly in June - - - 415
Quorum of - - - - - - - - *ib.*
To meet at least twice in the year - - *ib.*
To inspect by-laws, inquire into observance, and consider of alterations - - *ib.*
To report from time to time to the General Court - - - - - - - - *ib.*
To be summoned on requisition of two members - - - - - - - - *ib.*

Candidates for the Direction:
Lists to be published - - - - - - 418
Cash of the Company:
Not to be invested in purchase of Company's stock without consent of General Court 415
Not to be invested in shipping, except for Company's Service - - - - - - *ib.*
To be kept at the Bank of England - - *ib.*
How to be drawn out - - - - - - *ib.*
Not to be disposed of without order of the Court of Directors - - - - - - *ib.*
Interest growing upon, to be brought to account of Company - - - - - *ib.*
State thereof to be laid before the Court of Directors weekly - - - - - - *ib.*
Balance of, to be examined monthly by chairman or deputy and two Directors - *ib.*
Motions in General Court for grants, out of Company's cash, to be preceded by 14 days' notice - - - - - - - - 419
Cash book:
Monthly examination of receipts and payments, and state of balance to be certified upon - - - - - - - - - 414
Cashier, Principal:
First assistant or other officers to countersign drafts - - - - - - - - 415
Or first assistant only to present drafts for for payment - - - - - - - - *ib.*
To sign and lay before Court of Directors, weekly, the book containing the state of the cash - - - - - - - - - *ib.*
Chairman and Deputy:
To be chosen yearly by ballot - - - 416
Their salaries - - - - - - - *ib.*
To sign drafts - - - - - - - - 415
To examine cash monthly, and certify - *ib.*
To keep key of Corporation seal - - 420
Commissioners for Affairs of India:
(See Board).
Committees:
Accounts to be examined by - - - 414
Reports to be signed and laid before Court of Directors within eight days - - 415
Finance and home, one member of, to sign drafts in conjunction with chairman or deputy - - - - - - - - - *ib.*

Appendix, No. 7.

Committees—*continued.* Page.
Finance and Home, not to have an unlimited vote of credit - - - - - - 415
Finance and Home, quorum of - - - *ib.*
Of by-laws, its number - - - - *ib.*
Of by-laws, quorum of - - - - *ib.*
Of by-laws, when to be elected - - *ib.*
Of by-laws, its duties - - - - - *ib.*
Of by-laws, its meetings - - - - *ib.*
Mode of electing in General Court - - 418
Competition, open:
Purchases for exportation to be by - - 414
Exceptions - - - - - - - - *ib.*
Contract, private:
Not to be completed without approval of Court of Directors - - - - - *ib.*
Copies of India Books:
To be sent home annually - - - - *ib.*
Copies of Parliamentary Papers & Proceedings:
Connected with interests of Company, to be laid before Proprietors - - - - 420
Court, General:
(See General Court.)
Court of Directors:
(See Directors.)
Credit:
No unlimited vote of, to be given to Finance and Home Committee - - - - 415
Crown:
Directors holding office under, liable to be removed from Direction - - - - 416

Declaration:
In lieu of oath - - - - - - - 418
Deputy:
(See Chairman.)
Directors:
To pass accounts quarterly - - - - 414
Their consent necessary to private contracts *ib.*
By-laws to be read in first court of, after annual election - - - - - - 415
Not to invest cash in Company's stock without consent of General Court - - - *ib.*
Not to invest cash in shipping, except for Company's service - - - - - *ib.*
No money to be disposed of without their order - - - - - - - - *ib.*
Two, with chairman or deputy, to examine cash monthly, and certify - - - *ib.*
Not to give unlimited vote of credit to Finance and Home Committee - - *ib.*
To hold a court weekly - - - - 416
To elect a chairman and deputy annually by ballot - - - - - - - - *ib.*
Salaries of - - - - - - - - *ib.*
Not to have any dealings with the Company, except at their public sales - - *ib.*
Not to tender ships in which they are interested - - - - - - - - *ib.*
Incidentally becoming interested in ships in Company's service, to give notice and dispose of interest therein - - - - *ib.*
Penalty for default - - - - - *ib.*
Not to vote on a lot of goods wherein they shall be concerned - - - - - *ib.*
To withdraw during a debate in which personally interested - - - - - *ib.*
Not to take any fee or reward - - - *ib.*
Penalty - - - - - - - - *ib.*
Penalty for member of corporation offering fee to Director - - - - - - *ib.*
Going beyond sea to make report thereof - *ib.*
Continuing beyond sea twelve months, liable to be removed from office - - - *ib.*
Holding any office or place of emolument under the Crown, liable to be removed from the Direction - - - - - *ib.*
Guilty of wilful breach of the by-laws, liable to be removed - - - - - - *ib.*
Vacancies in the Direction to be filled up within forty days - - - - - *ib.*
May take copies of papers - - - - 417
Exception - - - - - - - - *ib.*
May enter dissents on Court's minutes - *ib.*
To lay before General Court protests against orders of Board of Commissioners for Affairs of India - - - - - - *ib.*
Orders to Company's servants abroad to be signed by thirteen or more Directors - *ib.*
Not to trade to or from India otherwise than in the Company's joint-stock - - - *ib.*

Directors—*continued.* Page.
Penalty - - - - - - - - 417
Penalty for endeavouring to obtain a vote for, by corrupt means - - - - *ib.*
In charge of glasses at elections to require scrutineers to inspect them before the ballot - - - - - - - - 418
To deliver them sealed to the scrutineers after the ballot - - - - - *ib.*
Corporation seal not to be affixed without their order - - - - - - - 420
Dissents:
May be entered by Directors on Court's minutes - - - - - - - 417
Dividends on Company's Stock:
Mode of payment - - - - - 415
Division:
What questions may be determined by, in General Courts - - - - - 419
Documents:
On which grants of pensions founded, to be open to inspection of Proprietors - - *ib.*
Also those connected with proposed gratuities - - - - - - - - *ib.*
Parliamentary, relating to the interests of the Company, to be laid before the Proprietors - - - - - - - - 420
Drafts:
None to be taken in payment to the Company, with certain exceptions - - - 415
Drafts on Bank of England:
How to be signed - - - - - *ib.*
How countersigned - - - - - *ib.*
By whom to be presented for payment - *ib.*

Elections of Committees in General Court:
How to be conducted - - - - - 418
Elections of Directors:
Penalty for endeavouring to obtain vote by corrupt means - - - - - - 417
No lists to be received after the glass is finally sealed up - - - - - - - *ib.*
In cases of equality of votes, the election to be determined by lot - - - - *ib.*
Scrutineers to decide in cases of error or omission in name or description - - *ib.*
If scrutineers equally divided, question to be decided by lot - - - - - *ib.*
Seven months' notice to be given of every annual election - - - - - *ib.*
Two lists of the members qualified to vote to be published at stated periods - - *ib.*
Lists of candidates to be published - - 418
Mode of voting at the annual elections - *ib.*
Lists containing the names of more than six qualified Proprietors to be rejected - - *ib.*
Certain sections of the chapter on elections to be inserted at the end of the printed lists delivered to Proprietors - - - - *ib.*
England, Books of General Accounts in:
To be balanced yearly to 30th April - - 414
Errors and Omissions:
In names and descriptions at elections of Directors, to be rectified by scrutineers - 417
Examiner of Indian Correspondence:
Or his assistant, to keep key of one of the locks under which Company's seal is placed - - - - - - - 420
Expenses, Travelling:
Not to be given at elections of Directors - 417
Exportation:
Purchases for, to be by open competition - 414
Exceptions - - - - - - - - *ib.*

Fee, Present, or Reward:
Penalty for Director receiving - - - 416
Penalty for member offering to Director or other officer - - - - - - - *ib.*
None to be taken by officers or servants, unless authorized by Court of Directors - 417
Table of, to be exposed to view in offices where allowed to be taken - - - *ib.*
Penalty for endeavouring to procure votes at elections of Directors, by - - - *ib.*
Finance and Home Committee:
One Member of, to sign drafts in conjunction with chairman or deputy - - - 415
Not to have an unlimited vote of credit - *ib.*
Quorum of - - - - - - - - *ib.*

General Court: Page.
By-laws to be read in first General Court after each annual election - - - - 415
By-laws not to be varied without consent of two - - - - - - - - - *ib.*
Consent of, necessary to enable Directors to invest cash in Company's stock - - *ib.*
Absence of Directors beyond sea after one year, to be reported to - - - - 416
To judge of breaches of by-laws - - - *ib.*
Protests by Court of Directors against instructions of Board of Commissioners for Affairs of India, to be laid before - - 417
To judge of corrupt practices at elections - *ib.*
Mode of electing Committees in - - - 418
Nine members may demand a ballot for determination of any question - - - - 419
Excepted questions - - - - - - *ib.*
What questions are to be determined by division - - - - - - - - - *ib.*
Questions, with certain exceptions, to be stated in writing - - - - - - *ib.*
Not to be adjourned or dissolved without a question - - - - - - - - *ib.*
No motion for pardon of offences, or for grant of money to be made, without 14 days' notice - - - - - - - *ib.*
Notices of motions in, to be advertised in London morning newspapers three days before consideration - - - - - *ib.*
No person to be admitted to, unless possessed of 500 *l.* stock - - - - - - - *ib.*
Approval by two, necessary to creation of new offices with salaries exceeding 200 *l.* per annum - - - - - - - - *ib.*
Approval by two, necessary to annexation of additional salary to office exceeding 200 *l.* per annum - - - - - - - *ib.*
Approval by two, necessary to grant of pension or increase of pension exceeding 200 *l.* per annum - - - - - - - *ib.*
Approval by two, necessary to grant of gratuity exceeding 600 *l.* - - - - - - *ib.*
Copies of Accounts and Papers laid before Parliament by Court of Directors to be submitted to - - - - - - - - 420
Copies of all Bills, Resolutions, and proceedings in Parliament affecting the Company to be submitted to - - - - - - *ib.*

Glasses:
No lists to be received at elections after final sealing up - - - - - - - 417
May be inspected by scrutineers previously to ballot - - - - - - - - - 418
To be delivered sealed to scrutineers after ballot - - - - - - - - - *ib.*

Goods:
Directors not to vote on goods in which they are concerned - - - - - - - 416

Grants of Money:
Motion for, in General Court, must be preceded by fourteen days' notice - - - 419
By way of pension or increase of pension, exceeding 200 *l.* per annum, to be submitted to two General Courts - - - - - *ib.*
Grounds to be stated - - - - - - *ib.*
Resolution and report recommending grant, to be signed by Directors who approve - *ib.*
Documents to be open to inspection of Proprietors - - - - - - - - - *ib.*
Superannuation allowances under 53 Geo. 3., cap. 155, to be laid before General Court - *ib.*
By way of gratuity. (See Gratuity.)

Gratuity:
Resolution for granting any, exceeding 600 *l.* to be submitted to two General Courts, in form of a report - - - - - - *ib.*
Grounds to be stated - - - - - - *ib.*
Resolution and report to be signed by Directors who approve - - - - - - - *ib.*
Documents to be open to inspection of Proprietors - - - - - - - - - *ib.*

Home Committee:
(See Finance and Home Committee.)

India:
Books to be balanced there annually, and transcripts sent home - - - - - 414
Penalty for neglect - - - - - - *ib.*
Transcript, by whom to be signed - - *ib.*

India—*continued.* Page.
Orders sent thither to be signed by thirteen or more Directors - - - - - - 417
Exception - - - - - - - - - *ib.*
Directors, officers, and servants (in Europe), not to engage in trade to or from, except in Company's joint-stock - - - - - *ib.*
Penalty - - - - - - - - - *ib.*

Instruments:
Register of all passing under Company's seal to be kept - - - - - - - - 420
To be laid before Court of Directors monthly *ib.*

Interest and Advantages:
Upon cash to be brought to account of Company - - - - - - - - - 415

Keys:
To locks, under which Company's seal is placed, by whom to be kept - - - 420

Letters:
Directors may take copies of all, except those before the Secret Committee - - - 417

Lists:
Of members qualified to vote at elections, to be published at two stated periods - - *ib.*
Of candidates for the Direction, to be published thirty days before elections - - 418
Proprietors voting at annual elections of Directors, to deliver list of not more than six names - - - - - - - - - *ib.*
Lists containing names of more than six qualified persons, to be rejected - - - *ib.*
No lists to be received after glasses finally sealed up - - - - - - - - 417
Scrutineers to correct errors and omissions in *ib.*

Locks:
Seal of the corporation to be kept under three - - - - - - - - - 420
By whom keys to be kept - - - - *ib.*

Lots:
To be drawn if two or more candidates for Direction have equal number of votes - 417
To be drawn if scrutineers equally divided *ib.*

Menaces:
To influence votes at elections of Directors prohibited - - - - - - - *ib.*
Penalty - - - - - - - - - *ib.*

Minutes of Court:
Directors may enter dissents upon - - *ib.*

Mistakes:
In names or description, at elections of Directors, to be corrected by scrutineers - - *ib.*

Money:
(See Cash.)

Money, Grants of:
New or accumulated pensions exceeding 200 *l.* per annum, to be subject to approval of two General Courts - - - - - - 419
Gratuities exceeding 600 *l.* to be subject to approval of two General Courts - - - *ib.*
Motions for, in General Court.
(See Motions.)

Motions:
For pardon of offences, or for grants of money, not to be made in General Court without 14 days' notice - - - - - - *ib.*
All notices of motions in General Court to be advertised in London morning newspapers *ib.*

Names and Descriptions:
Errors in, at elections of Directors, to be corrected by scrutineers - - - - - *ib.*

Newspapers, London Morning:
Notices of motion in General Court, to be advertised in two or more - - - *ib.*

Notes:
None to be taken in payment but Bank of England notes, or bankers' notes payable on demand - - - - - - - - 415
Restriction as to the latter - - - - *ib.*

Notice:
Required of first General Court, for alteration of by-laws - - - - - - - *ib.*
Of supplying vacancies in direction - - 416
Of annual election of Directors - - - 417
Of motions in General Court for pardoning offences or granting money - - - 419
All notices of motion in General Court to be advertised - - - - - - - *ib.*

Appendix, No. 7.

Oath: Page.
Declaration prescribed in lieu of - - - 418
Offences:
Motions in General Court, for pardon of, to be preceded by 14 days' notice - - 419
Office:
New, with salary exceeding 200 *l.* per annum, not to be created without approbation of two General Courts - - - - - *ib.*
Additional salary, exceeding in whole 200 *l.* per annum, not to be made without approbation of two General Courts - - - *ib.*
Officers:
In India, neglecting to make up books, liable to dismissal - - - - - - - 414
Penalty for wilful breach of by-laws by officers and servant - - - - - - 416
In Europe, not to trade to or from India, except in Company's joint stock - - 417
Not to transact business for persons in India for gain - - - - - - - - *ib.*
Penalty - - - - - - - - - *ib.*
None in Europe to have dealings with the Company, except with permission of Court of Directors - - - - - - - *ib.*
Not to take fees, except such as are authorized and exhibited - - - - - - *ib.*
Not to be brokers - - - - - - *ib.*
Superannuation allowances to, under 53 Geo. 3, c. 155, to be reported to General Court -
Omissions and Errors:
In names and descriptions at elections of Directors to be rectified by scrutineers - 419
Orders:
Sent beyond the Cape, to be signed by 13 or more Directors - - - - - - 417
Not to be obeyed unless thus signed - - *ib.*
Exception - - - - - - - - *ib.*
Owners of Ships:
To make tenders in writing - - - - *ib.*
Names of all to be expressed in tenders - 414
No director to tender a ship in which he has an interest - - - - - - - 416
If interest acquired by Director in ship in Company's service, notice to be given and interest disposed of - - - - - - *ib.*
Penalty - - - - - - - - - *ib.*

Papers and Accounts:
Directors may take copies of all, except those before Secret Committee - - - - 417
Laid before Parliament, to be laid on table of reading room, and before General Court - 420
Pardon of offences:
Motions for, in General Court, must be preceded by 14 days' notice - - - - - 419
Parliamentary Proceedings:
Affecting the Company, to be brought before General Court - - - - - - - 420
Payment and Receipts:
To be examined monthly by certain officers - 414
Penalty:
For neglecting to make up books of Company's affairs in India - - - - - *ib.*
For Director neglecting to give notice and dispose of his interest in ships in Company's service - - - - - - - - - 416
For Director taking fee, present, or reward - *ib.*
For member offering Director present or reward - - - - - - - - - *ib.*
For Director remaining beyond sea more than twelve months - - - - - - - *ib.*
For Director holding office or place of emolument under the Crown - - - - - *ib.*
For wilful breach of the by-laws by Director, officer, or servant - - - - - *ib.*
For Director, officer, or servant trading with India, except in Company's joint-stock, or transacting business for gain for persons in India - - - - - - - - 417
For endeavouring to obtain vote for Direction by corrupt means - - - - - - *ib.*
Pension:
Resolution for granting any, or increase upon any, exceeding 200 *l.* per annum, to be submitted to two General Courts in form of a report - - - - - - - - - 419
Grounds to be stated - - - - - - *ib.*
Resolution and report to be signed by Directors who approve - - - - - - *ib.*

Pension—*continued.* Page.
Document to be open to inspection of Proprietors - - - - - - - - - - 419
Present or Reward:
Penalty for Director receiving - - - - - 416
Penalty for member offering, to Director or other officer - - - - - - - - *ib.*
None to be taken by officer or servant, except such as are authorized and contained in a Table publicly exhibited - - - - - 417
Penalty for endeavouring to procure votes by, at elections of Directors - - - - - *ib.*
Previous Question:
Motion for, in General Court, how to be determined - - - - - - - - - 419
Motion for, need not be in writing - - *ib.*
Private Contract:
Not to be completed without approval of Court of Directors - - - - - - - - 414
Proceedings in Parliament:
Affecting the Company, to be submitted to General Court - - - - - - - 420
Profits:
Upon Cash, to be brought to Company's account - - - - - - - - - 415
Promises:
To influence votes at elections of Directors, prohibited - - - - - - - - 417
Penalty - - - - - - - - - *ib.*
Proprietor:
Voting at annual elections of Directors, to give in lists of names - - - - - 418
Proprietors' Room:
Copies of Papers laid before Parliament by Court of Directors, and of Bills and Resolutions in Parliament affecting Company, to be placed there - - - - - - 420
Protests:
Of Court of Directors against Instructions of Board of Commissioners for Affairs of India to be laid before General Court - - 417
Purchases for Exportation:
To be made by open competition - - - 414
Exceptions - - - - - - - - *ib.*

Questions:
What question may be put to the ballot - 419
What questions are to be determined by a division - - - - - - - - - *ib.*
What questions are to be stated in writing - *ib.*
General Court not to be adjourned or dissolved without a question - - - - - - *ib.*
Question, Previous:
How to be determined - - - - - *ib.*
Need not be in writing - - - - *ib.*
Quorum:
Of Committee of by-laws - - - - 415
Of Finance and Home Committee - - *ib.*

Reading Room:
Copies of Papers laid before Parliament, and of Bills and Resolutions in Parliament affecting Company, to be placed there - 420
Receipts and Payments:
Secretary or assistant and keeper of journal to examine all entries of, by vouchers, and certify the same - - - - - - 414
Register of Bonds:
To be kept - - - - - - - - - 420
To be laid before the first Court of Directors in every calendar month - - - - *ib.*
Of all other instruments passing under the corporation seal to be kept - - - *ib.*
Of all other instruments passing under the corporation seal to be laid before Court of Directors monthly - - - - - - *ib.*
Remuneration:
(See Fee, Present, Reward.)
Repeal:
Of by-laws, must be approved by two General Courts - - - - - - - - - 415
Reports:
Of committees to be signed and laid before Court of Directors within eight days - - *ib.*
Of Court of Directors recommending any pension or increase of pension, exceeding 200 *l.* per annum, to be laid before two General Courts - - - - - - - - - 419
To state grounds - - - - - - *ib.*
To be signed by Directors who approve - *ib.*

Reports—*continued.* Page.
Recommending any gratuity exceeding 600*l.* to be laid before two General Courts - 419
Grounds to be stated - - - - - - *ib.*
To be signed by Directors who approve - - *ib.*
Resolutions:
Of Court of Directors protesting against instructions of Board of Commissioners for Affairs of India, to be laid before General Court - - - - - - - - 417
Recommending pension exceeding 200*l.* per annum to be approved by two General Courts 419
Recommending gratuity exceeding 600*l.* to be approved by two General Courts - - *ib.*
Of Parliament, concerning Company, copies of to be placed in Proprietors' room, and laid before General Court - - - - 420
Reward or Present:
Penalty for Director receiving - - - 416
Penalty for member offering, to Director or other officer - - - - - - - *ib.*
None to be taken by officer or servant, except authorized fees contained in Table publicly exhibited - - - - - - - 417
Penalty for endeavouring to procure votes by, at elections of Directors - - - - *ib.*

Salary:
Additional, exceeding 200*l.* per annum, not to be annexed to any office without approbation of two General Courts - - - 419
Salaries:
Of chairman, deputy, and Directors - - 416
Sales:
No Director to vote when directly or indirectly concerned - - - - - - - - *ib.*
Scrutineers:
To determine at elections for Directors, in cases of error or imperfection in name or description - - - - - - - 417
If equally divided, decision to be by lot - *ib.*
May inspect glasses before ballot - - - 418
To receive glasses sealed up at conclusion of ballot - - - - - - - - - *ib.*
Scrutiny for Directors:
How elections to be determined in case of equality of votes - - - - - - 417
How errors in name or description to be rectified - - - - - - - - - *ib.*
Sea:
Directors going beyond, to give notice - - 416
Continuance beyond, more than a year, to be notified to General Court - - - - *ib.*
Consequent liability to removal - - - *ib.*
Seal of Company:
To be kept under three locks - - - 420
By whom keys are to be kept - - - *ib.*
Not to be set to any writing but by order of the Court of Directors - - - - *ib.*
How to be affixed in absence of chairman or deputy - - - - - - - - - *ib.*
Secretary:
Or assistant and keeper of journal (or other officer), to examine monthly receipts and payments, and certify - - - - 414
To see that register books be laid before Court of Directors monthly - - - - 420
Or assistant, to keep key of one of the locks under which Company's seal is deposited - *ib.*
Servants:
In India, neglecting to make up books, liable to be dismissed - - - - - - - 414
Penalty for wilful breach of by-laws by - 416
In Europe, not to trade to or from India, except in Company's joint-stock - - - 417

Servants—*continued.* Page.
Not to transact business for persons in India for gain - - - - - - - - - 417
Penalty - - - - - - - - - *ib.*
In Europe, not to have dealings with Company without permission - - - - - *ib.*
Not to take fees, except such as are authorized and publicly exhibited - - - - *ib.*
Not to be brokers - - - - - - - *ib.*
Motions in General Court for pardoning offences committed by, must be preceded by fourteen days' notice - - - - - 419
Superannuation allowances to, under 53 Geo. 3, cap. 155, to be reported to General Court *ib.*
Shipping:
Provisions of Act 58 Geo. 3, cap. 83, relating to Company's shipping, to be considered by-laws - - - - - - - - -
All tenders of ships to be made by one of the owners, in writing, and to contain names of all other owners - - - - - - - *ib.*
Company's cash not to be invested in shipping, except for Company's service - - - 415
Director not to tender any ship in which he is interested - - - - - - - - 416
Director acquiring interest in ships in Company's service, to give notice and dispose of interest - - - - - - - - - *ib.*
Stock of the Company:
Company's cash not to be invested in, without consent of General Court - - - - - 415
Collusive transfers of, to influence elections, prohibited - - - - - - - - 417
Penalty - - - - - - - - - *ib.*
No person not possessed of 500*l.* is to be present in General Court - - - - - 419
Superannuation Allowances:
Under Act 53 Geo. 3, cap. 155, to be laid before General Court - - - - - - *ib.*
Suspension:
Of by-laws, sanction of two General Courts requisite for - - - - - - - - 415

Tenders:
Abstracts of, to be entered, received, and remain upon the records of the Company - 414
Of ships, to be made by one of the owners, in writing - - - - - - - - - *ib.*
To contain the names of all other owners - *ib.*
Transcripts of Books:
In India, to be sent to England - - - *ib.*
By whom to be signed - - - - - *ib.*
Transfers of Stock:
Collusive, prohibited - - - - - - 417
Penalty - - - - - - - - - *ib.*
Trade to and from India:
Directors, officers, and servants in Europe, not to engage in, except in Company's joint stock - - - - - - - - - *ib.*
Penalty - - - - - - - - - *ib.*
Travelling Expenses:
Not to be given at elections of Directors - *ib.*

Vacancies:
In the Direction how to be filled up - - 416
Vote of Credit:
No unlimited one to be given by the Court of Directors to the Finance and Home Committee - - - - - - - - 415
Votes:
Upon an equality, the election to be determined by drawing lots - - - - - 417

Write-off. See Draft.

Appendix, No. 8.

RETURN of the FINANCES of *India* at the present Time, as compared

	1837/38.			
	REVENUES.	CHARGES.	NET REVENUES	NET CHARGES.
	£.	£.	£.	£.
Land Revenue	11,205,084			
Sayer Abkarry and Moturpha	777,487			
Excise Duties in Calcutta	18,166			
Subsidies and Tributes	571,606			
House Tax in Calcutta	22,319	1,541,235		
Town Assessment at Madras	9,822			
Miscellaneous Receipts in the Revenue Department, including Interest on Arrears of Revenue, and Unclaimed Revenue Deposits	164,956			
Sale of Tobacco at Madras	75,686			
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements		1,536,020		
	12,845,126	3,077,255	9,767,871	
Customs	1,374,610	186,991	1,187,619	
Salt	1,991,342	548,813	1,442,529	
Opium	2,138,611	651,320	1,487,291	
Stamps	378,335	31,502	346,833	
Mints	89,942	56,500	33,442	
Post Office	129,266	116,020	13,246	
Profits of the Madras Government Bank	9,297		9,297	
Prince of Wales' Island, Singapore and Malacca	45,920	61,174		15,254
Gwalior Government, on account of War Charges, and in part Compensation for Losses sustained during and in consequence of the late Hostilities at Gwalior; Article 5 of the Treaty of Gwalior, dated 13th January 1844				
Receipts from the Lahore Durbar, for the Maintenance of British Troops at Lahore; Article 9 of the Treaty, dated 16th December 1846				
Receipts from Rajah Golaub Sing, on account of transfer to him of Territory in the Punjaub; Article 3 of the Treaty, dated 16th March 1846				
	19,002,449	4,729,575	14,288,128	15,254
			Deduct 15,254	
NET REVENUES, after Payment of Allowances and Assignments, and Charges of Collection			14,272,874	
CHARGES (deducting RECEIPTS).				
Charges of the Civil and Political Establishments, including Contingent Charges		1,667,107		
Miscellaneous Civil Receipts	334,851			1,332,256
Judicial and Police Charges		1,714,148		
Judicial Receipts	110,136			1,604,012
Marine Charges		247,992		
Marine Receipts	87,468			160,524
Military Charges		6,725,937		6,725,937
War Charges				
Interest on Debt		1,365,382		1,365,382
	19,534,904	16,450,141	14,272,874	11,188,111
Territorial Payments in England		2,066,016		2,066,016
Invoice Value of Political Stores exported to India		238,429		238,429
£.	19,534,904	18,754,586	14,272,874	13,492,556

SURPLUS - - £. 780,318.

	£.
Total Revenues and Receipts	19,534,904
Charges	18,754,586
SURPLUS	£. 780,318
Net Receipts from Produce of the Commercial Assets, both in England and India	718,705
SURPLUS, including Net Produce of Commercial Assets	£. 1,499,023
The Amount of Indian Debt outstanding on 30th April 1838 was	30,249,893
The Amount of the Home Bond Debt outstanding on 30th April 1838 was	3,522,825
TOTAL	£. 33,772,718

East India House,
11 May 1852.

Appendix, No. 8.

with that at the last Period in which a Surplus Revenue was realized.

1849/50.				ESTIMATE 1850/51.			
REVENUES.	CHARGES.	NET REVENUES.	NET CHARGES.	REVENUES.	CHARGES.	NET REVENUES.	NET CHARGES.
£.	£.	£.	£.	£.	£.	£.	£.
14,674,126	- - -	- - -	- - -	14,964,562			
1,139,490	- - -	- - -	- - -	1,206,420			
25,482	- - -	- - -	- - -	26,831			
521,233	- - -	- - -	- - -	535,563			
- - -	1,752,013	- - -	- - -	- - -	1,925,219		
- - -	- - -	- - -	- - -	- - -			
86,320	- - -	- - -	- - -	99,440			
82,600	- - -	- - -	- - -	82,219			
- - -	2,273,159	- - -	- - -	- - -	2,359,669		
16,529,251	4,025,172	12,504,079	- - -	16,915,035	4,284,888	12,630,147	
1,374,252	184,117	1,190,135	- - -	1,516,652	185,473	1,331,179	
2,419,107	392,362	2,025,745	- - -	1,979,689	446,497	1,533,192	
4,216,176	906,539	3,309,637	- - -	3,656,164	955,502	2,700,662	
453,712	24,883	428,829	- - -	443,539	23,044	420,495	
66,232	50,413	15,819	- - -	68,203	54,540	13,663	
183,067	194,608	- - -	11,541	185,362	192,358	- - -	6,996
63,206	64,596	- - -	1,390	64,841	74,497	- - -	9,656
27,448	- - -	27,448					
10,320	- - -	10,320					
64,077	- - -	64,077					
25,406,848	5,843,690	19,576,089	12,931	24,829,485	6,216,799	18,629,338	16,652
		Deduct 12,931				Deduct 16,652	
- - -	- - -	19,563,158	- - -	- - -	- - -	18,612,686	
- - -	2,101,412	- - -	- - -	- - -	2,373,036	- - -	1,993,989
		- - -	2,054,361				
47,051	- - -	- - -	- - -	379,047	- - -		
- - -	2,046,556	- - -	- - -	- - -	2,173,123	- - -	2,048,846
		- - -	1,914,334				
132,222	- - -	- - -	- - -	124,277	- - -		
- - -	348,577	- - -	- - -	- - -	433,631	- - -	338,411
		- - -	253,363				
95,214	- - -	- - -	- - -	95,220	- - -		
- - -	9,406,417	- - -	9,406,417	- - -	9,933,545	- - -	9,933,545
- - -	778,624	- - -	778,624	- - -	58,313	- - -	58,313
- - -	2,050,935	- - -	2,050,935	- - -	2,201,105	- - -	2,201,105
25,681,335	22,576,211	19,563,158	16,458,034	25,428,029	23,389,552	18,612,686	16,574,209
- - -	2,372,837	- - -	2,372,837	- - -	2,352,800	- - -	2,352,800
- - -	378,100	- - -	378,100	- - -	364,386	- - -	364,386
25,681,335	25,327,148	19,563,158	19,208,971	25,428,029	26,106,738	18,612,686	19,291,395
	SURPLUS - - £. 354,187.				DEFICIT - - £. 678,709.		

	£.
Total Revenues and Receipts - - - - - -	25,681,335
Charges - - - - - - - - -	25,327,148
SURPLUS - - -	£. 354,187
Net Receipts from Produce of the Commercial Assets -	150
SURPLUS, including Net Produce of Commercial Assets - - -	£. 354,337
The Amount of Indian Debt outstanding on 30th April 1850 was - - - - - - - - -	46,908,064
The Amount of Home Bond Debt outstanding on 30th April 1850 was - - - - - - - - -	3,899,500
TOTAL - - -	£. 50,807,564

	£.
Total Revenues and Receipts - - - - - -	25,428,029
Charges - - - - - - - - -	26,106,738
DEFICIT - - -	£. 678,709
Net Receipts from Produce of the Commercial Assets -	328
DEFICIT, deducting Net Produce of Commercial Assets - - -	£. 678,381
Estimated Amount of Indian Debt outstanding on 30th April 1851 was - - - - - - - - -	47,877,734
Amount of the Home Bond Debt outstanding on 30th April 1851 was - - - - - - - - -	3,899,500
TOTAL - - -	£. 51,777,234

James C. Melvill,
Secretary.

Appendix, No. 9.

Appendix, No. 9.

NUMBER of OFFICERS of the INDIAN NAVY on the RETIRED LIST and on FURLOUGH respectively, who have actually served Ten Years in *India*.

Officers on the Retired List	53
Ditto on Furlough	9

Marine Department, East India House, 27 May 1852. — *J. C. Mason.*

NUMBER of OFFICERS of the INDIAN NAVY, and PAY and ALLOWANCES of each Rank.

NUMBER OF OFFICERS.	DESIGNATION.	PAY AND ALLOWANCES PER MONTH.
		Rupees.
1	Commodore and Commander-in-Chief of the Indian Navy	2,500 (*a*)
8	Captains of a First Rate Ship	900
	Ditto - Second ditto	800
16	Commanders of a Second Rate Ship	700
	Ditto - - Third ditto	600
	Ditto - - Fourth ditto	500
68	Lieutenants, the First Fifteen on the List	150 (*b*)
	Ditto - the remainder	120 (*b*)
110	Mates under Three Years' standing	80
	Ditto above - - ditto	100
	Midshipmen	50
14	Pursers of a First Rate Ship	300
	Ditto - Second ditto	270
	Ditto - Third ditto	250
	Ditto - Fourth ditto	220
12	Captains' Clerks	50
TOTAL 229		

(*a*) Has an official residence in the Dockyard, or 200 rupees per month for house rent.
(*b*) With 25 rupees per month as "Table Allowance," while afloat.

Marine Department, East India House, 27 May 1852. — *J. C. Mason.*

CONDITIONS on which PENSIONS are granted to OFFICERS of the INDIAN NAVY, and Amount thereof.

SENIOR LIST PENSIONS.

This List comprises the Four Senior Officers of the Service, who are allowed a Pension of 800 *l.* per annum each.

When a vacancy in this List occurs, it is filled up by the Officer next in order of succession. On no occasion can the List exceed four in number.

A Captain of seven years' standing, or an Officer of whatever rank, if he have served 30 years in India, may retire from active service, and return to Europe, with a Pension of 360 *l.* a year, and eventually succeed to the Senior List Pension of 800 *l.* per annum.

Every Officer who has actually served 22 Years, or upwards, in India, is permitted to retire on the following Pay:—

Captains	£. 360 per Annum.
Commanders	290 „
Lieutenants	190 „
Pursers	190 „

All Officers retiring from Ill Health, after 10 Years' Service, and before they have completed that of 22 Years, are granted the following retiring Allowances:—

Captains	£. 200 per Annum.
Commanders	170 „
Lieutenants	125 „
Pursers	125 „

Marine Department, East India House, 27 May 1852. — *J. C. Mason.*

Names, Tonnage, Horse-Power and Guns of Ships and Vessels of the Indian Navy.

NAME.	Tonnage.	Horse-Power.	GUNS.	BOATS' GUNS.
Steamers:				
Moozuffer	1,440	500	Seven 8-in. 68-pounders Two 32-pounder 40-cwt. guns	Two 12-pounders, one 3-pounder, and One 12-pounder field piece.
Feerooz	1,440	500	The same as above	ditto ditto.
Semiramis	960	300	Two 8-in. revolving, and two 32-pounder 25-cwt. guns.	
Queen	760	220	Two 68-pounders on circles, and two 34-pounder broadside guns.	
Sesostris	876	220	Two 8-in. 68-pounder revolving, and two 32-pounder 25-cwt. guns.	
Auckland	946	220	Two ditto and two ditto.	
Ajdaha	1,440	500	Two 9-feet 65-cwt. guns Four 8-feet 32-pounder 42-cwt. guns	and two 12-pounder brass howitzer guns.
Acbar	1,143	350	Two 8-in. 68-pounder, and four 32-pounder 40-cwt. guns.	
Atalanta	617	210	One 55-cwt. 32-pounder revolving, and two 32-pounder 25-cwt. guns.	
Victoria	705	230	One 56 ditto ditto and two ditto ditto.	
Berenice	664	230	One 32-pounder carronade.	
Zenobia		280	Built in India; particulars not yet reported.	
Medusa	432	70	Two 24-pounder Congreve revolving, and one 3-pounder brass gun.	
Assyria	153	40	One 9-pounder iron gun, and four 1-pounder iron swivels.	
Nimrod	153	40	One —pounder Congreve revolving, and four ditto.	
Comet	204	40	One 12-pounder howitzer, and one 3-pounder gun.	
Meteor	194	24	Four wall pieces.	
Planet	335	60	Two 12-pounder carronades.	
Satellite	335	60	One 9-pounder Congreve revolving, and one 3-pounder brass gun.	
Napier	445	90		
Conqueror	259	50		
Meanee	208	40		
Nitocris	153	40	Two 9-pounder Congreve revolving guns.	
Snake	40	10		
Sailing Vessels:				
Clive	420		Sixteen 32-pounder carronades, and two 9-pounder brass guns.	
Elphinstone	387		Fourteen ditto and two ditto.	
Euphrates	255		Eight 18-pounder short guns, and two 18-pounder medium guns.	
Tigris	258		Eight ditto and two 9-pounder brass guns.	
Constance	182		One 32-pounder 25-cwt. revolving, and two 12-pounder carronades.	
Mahi	157		One ditto ditto and two ditto.	
Palinurus	192		Two 9-pounder brass guns and two ditto.	
Taptee	179			
Hastings	566		Four 32-pounder 25-cwt. guns, and six 12-pounder 7-feet guns.	

Vessels employed on the Indus. (a)

(a) In addition to the above, three other steamers of suitable size have been furnished for service on the Indus, the particulars of which have not yet been reported from Bombay.

Marine Department, East India House, 27 May 1852. *J. C. Mason.*

Number and Description of Ships and Vessels of the Indian Navy in Commission in each of the following Years.

YEAR	SEA-GOING VESSELS. Sailing Vessels. Frigates.	Sloops of War.	Brigs.	Schooners.	Steamers. Frigates and Packets.	MISCELLANEOUS. Steam Vessels.	Surveying Vessels.	Tenders.	Cutters.	Pattamars.	Accommodation Boats.	Receiving Ships.	Light Vessels.	Gun Boats.	Block Ships.
1835	2	4	3	4	1	–	1	1	1	4	–	1	–	1	
1836	2	4	3	4	1	–	1	1	2	3	–	1	–	2	
1837	–	4	4	4	1	–	1	1	2	2	–	1	1	2	
1838	–	3	4	6	4	1	1	1	2	2	–	1	1	2	
1839	–	3	4	5	4	–	3	–	2	2	–	1	1	2	
1840	–	3	4	6	5	5	–	1	2	2	–	1	1	2	
1841	–	3	4	6	8	7	–	1	2	2	–	1	1	2	1
1842	–	3	4	6	8	8	–	1	2	2	–	1	1	2	1
1843	–	3	4	4	10	5	–	–	2	2	–	1	2	2	1
1844	–	3	3	4	11	6	1	–	2	2	–	1	2	2	1
1845	–	3	2	3	9	8	3	–	1	2	1	1	2	2	1
1846	–	2	1	3	9	9	3	–	1	2	3	1	2	2	1
1847	–	2	2	3	11	8	4	1	1	2	3	1	2	2	1
1848	–	2	2	3	9	6	4	1	–	2	3	1	2	2	1
1849	–	2	2	3	9	7	4	–	–	2	3	1	2	2	1
1850	–	2	2	2	11	11	2	–	1	2	3	1	2	2	1

Marine Department, East India House, 27 May 1852. *J. C. Mason.*

of each Description of SHIPS and VESSELS when in Commission, in Peace and War, (taken from Returns made up to the 30th April 18

EUROPEANS.

Mates and Midshipmen.		Gunners.		Boatswains.		Carpenters.		Quarter Masters.		Boatswain's Mates.		Gunners' Mates and Seamen Gunners.		Master-at-Arms.		Seamen's School-masters.		Captain'		Captains' Cooks.		Captain of Forecastle.		Captain of Main-Top.		Captain of Fore-Top.		Captain of After-Hold.		Captain of Mast.		Captain of After-guard.		
Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.	Number borne.	Establishment.
3	4	1	1	1	1	1	1	3	3	2	2	2	2	1	1	1	1	1			1	2	2	2	2	2	2	1	1	1	1	1	1	
3	5	1	1	1	1	1	1	3	3	2	2	2	2	1	1	1	–	1	1		1	2	2	2	2	2	2	1	1	1	1	1	1	
4	3	1	1	1	1	1	1	3	3	2	2	2	2	1	1	1	1	1	1		1	2	2	2	2	2	2	1	1	–	–	1	1	
3	3	1	1	1	1	1	–	4	3	1	1	4	1	–	–	–	–	–	–		1	2	2	1	–	1	1	–	–	–	–	–	–	
3	4	1	1	1	1	1	1	4	3	1		4	1	–	–	–	–	–	–		1	2	2	1	1	1	1	–	–	–	–	–	–	
3	3	1	1	1	1	1	1	4	4	1		4	1	–	–	–	–	–	–		1	2	2	1	1	1	1	–	–	–	–	–	–	
–	1	1	–	–	–	–	–	3	3	1		1	–	–	–	–	–	–	–		1	–	–	–	–	–	–	–	–	–	–	–	–	
–	2	1	1	–	–	–	–	3	3	1		–	–	–	–	–	–	–	–		1	–	–	–	–	–	–	–	–	–	–	–	–	
3	3	1	1	1	1	1	1	3	2	2		2	1	1	1	1	1	1	1		1	2	2	2	1	2	2	1	1	–	–	1	1	
3	2	1	1	–	–	1	1	4	3	2		3	1	–	–	–	–	–	–		1	1	1	–	–	–	–	–	–	–	–	–	–	
3	3	1	1	–	–	1	1	3	3	1		3	1	–	–	–	–	–	–		1	1	1	–	–	–	–	–	–	–	–	–	–	
3	1	1	1	–	–	1	1	3	3	1		3	1	–	–	–	–	–	–		1	1	1	–	–	–	–	–	–	–	–	–	–	
3	4	1	1	1	1	1	1	3	4	2		4	1	–	–	–	–	–	–		–	–	–	1	2	1	1	–	–	–	–	–	–	
3	5	1	1	1	1	1	1	3	3	2		4	1	–	–	–	–	–	–		–	–	–	1	–	1	1	–	–	–	–	–	–	
3	4	1	1	–	–	1	1	3	2	2		4	1	–	–	–	–	–	–		–	–	–	1	–	1	–	–	–	–	–	–	–	
6	6	1	1	–	–	1	1	4	4	1		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
4	3	1	1	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
2	3	1	1	–	–	–	–	3	4	1		2	1	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
2	3	1	1	–	–	–	–	3	3	1		2	2	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	2	2	–	–	–	–	2	2	1		8	7	1	1	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	5	–	1	–	–	–	–	–	2	–		–	2	–	–	–	–	–	–		–	–	–	–	–	–	1	–	–	–	–	–	–	
3	5	1	1	–	–	1	–	3	2	2		3	1	–	–	–	–	–	–		–	–	–	1	–	1	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
2	–	1	1	1	1	1	1	2	1	1		2	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	–	2	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	–	–	–	–	–	3	3	1		1	1	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	1	–	–	–	–	3	3	1		1	1	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	–	–	–	–	–	3	2	1		1	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	–	–	–	–	–	3	3	1		1	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	–	–	–	–	–	3	–	1		1	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	–	–	–	–	–	3	–	1		1	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	–	–	–	–	–	3	3	–		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	–	–	–	–	–	3	3	–		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	–	–	–	–	–	3	3	–		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	
–	–	1	1	–	–	–	–	3	3	1		–	–	–	–	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	

of the ships which (with their tonnage, armament, ... re returned in Statement 50, are also here inse... because the establishment of each class vesse...

Note.—The returns from Bomb... ot specify whether the above are the peace or ... tablishments of the vessels.

Appendix, No. 10.

STATEMENT of the Amount of EXTRAORDINARY CHARGES incurred in each Year, under the several Heads of Subscriptions, Presents, Gratuities, House Dinners, Entertainments, and Miscellaneous.

	Subscriptions to Charities, Societies, Hospitals, and Schools.	PRESENTS AND GRATUITIES.		House Dinners and Refreshments; including Entertainments to Governors-General, Governors, Commanders-in-Chief, and other Functionaries, and Persons of Distinction connected with India.	Miscellaneous:—Comprising Charges incurred in view to the Improvement of Cotton Cultivation; Expenses on account of the Experimental Navigation of the Euphrates; Expenses relating to the Trigonometrical Survey of India, Books, Maps, and Charts relating to India; Remuneration to Officers for Expenses incurred, and Losses sustained on Service Abroad; Money issued by order of the Secret Committee; Papers Printed by order of the Court of Proprietors; and various other Extraordinary and Miscellaneous Charges.
		To Servants of the Civil, Military, and Marine, &c., Establishments of India, and to their Families; also to Servants of the Home Establishment; including Donations for Relief granted to Soldiers and Seamen.	Special Grants and other Presents, and Gratuities.		
	£.	£.	£.	£.	£.
1834/35	668	3,239	- - -	3,606	5,657
1835/36	619	1,775	1,905	2,149	2,523
1836/37	1,041	2,667	- - -	2,640	3,602
1837/38	865	2,884	20,735 (*a*)	2,067	12,724
1838/39	1,006	2,378	5,697 (*b*)	2,728	4,600
1839/40	1,413	2,183	1,650	2,907	9,103
1840/41	1,027	2,212	2,165	3,514	19,530
1841/42	1,171	1,078	200	2,808	8,405
1842/43	1,043	884	755	3,042	5,310
1843/44	1,209	1,993	612	3,076	10,216
1844/45	1,207	2,390	3,000 (*c*)	3,082	4,046
1845/46	1,138	2,113	5,017 (*d*)	3,008	10,308
1846/47	2,271	1,351	215	3,129	8,995
1847/48	1,071	1,174	4,075	4,760	7,620
1848/49	1,014	953	1,650	3,448	5,065
1849/50	1,959	1,330	50	3,475	7,912
1850/51	1,008	1,497	344	4,039	5,298

(*a*) Includes 20,000 *l.* Grant to the Marquess Wellesley.

(*b*) Ditto 5,000 *l.* ditto Family of the late Mr. W. Fraser (Commissioner at Delhi, and Agent to the Governor-general) who was assassinated at Delhi on the 22d March 1835.

(*c* and *d*) Ditto 7,111 *l.* Testimonial presented to Mehemet Ali, Pacha of Egypt.

East India House,
25 May 1852.

James C. Melvill,
Secretary.

STATEMENT of the Amount of CHARGES AT HOME in each Year, from 1834,

	1834/35.	1835/36.	1836/37.	1837/38.	1838/39.
PERMANENT AND FIXED CHARGES:	£.	£.	£.	£.	£.
Dividends to Proprietors of East India Stock, 630,000 *l.* per annum	636,826	626,098	637,086	626,570	632,559
Payments under Act 4 Geo. 4, c. 71, on account Retiring Pay, Pensions, &c. of the Royal Troops serving, or having served in India, 60,000 *l.* per annum, payable by quarterly instalments	60,000	60,000	60,000	60,000	60,000
Her Majesty's Paymaster-General, for Claims accrued against the Company in respect of the Royal Troops serving in India, the advances on account of which are now fixed at 200,000 *l.* annually, payable in quarterly instalments, the Balances necessarily varying in amount, being subsequently adjusted	120,000	120,000	120,000	120,000	120,000
Her Majesty's Mission to the Court of Persia, portion of the charge borne by the Company, now fixed at 12,000 *l.* per annum, payable by quarterly instalments	6,000	6,000	15,000	12,000	12,000
Her Majesty's Government, on account of the proportion agreed to be borne by the Company of the amount payable under Contract between Her Majesty's Government and the Peninsular and Oriental Steam Navigation Company, for an extended Communication with India and China, 70,000 *l.* per annum, payable by quarterly instalments	- - -	- - -	- - -	- - -	- - -
Donation to the Bengal Civil Fund, payable annually	2,500	2,500	2,500	2,500	2,500
Salaries of the Court of Directors, 7,600 *l.* per annum	7,900 including an arrear.	7,587	7,584	7,589	7,589
£.	833,226	822,185	842,170	828,659	834,648
PERMANENT CHARGES, BUT VARYING IN AMOUNT:					
Interest on the Home Bond Debt	92,858	83,556	115,132	139,341	84,396
Military and other Public Stores exported and to be exported	202,855	186,484	277,339	226,751	236,121
Purchase and equipment of Steam Vessels, and various Expenses connected with Steam Communication with India	- - -	- - -	- - -	37,813	136,549
Transport of Troops and Stores	44,412	23,710	26,222	19,537	30,012
Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Offreckonings	521,317	475,577	489,200	488,571	520,907
Civil Establishments of India:—Absentee Allowances and Passage Money, under Regulations	38,633	39,792	32,483	33,170	43,345
Her Majesty's Establishments in China, portion paid by the Company of the actual Charge in each Year	7,633	7,633	- - -	11,286	- - -
Board of Commissioners for the Affairs of India, comprising Salaries of the President and Officers of the Board, and Superannuation Allowances granted by warrant of the Crown, under the Act 53 Geo. 3, c. 55, s. 91	31,310	31,378	29,802	29,444	29,455
Recruiting Charges:—Pay of Officers and Non-commissioned Officers of Recruiting Establishments, and of Recruits previous to embarkation; Bounty, Clothing, Arms, Accoutrements, &c.	20,901	23,161	23,420	24,418	23,641
Salaries and Allowances of the Secretaries and Officers of the Court of Directors, deducting amount applied from the Fee Fund in part payment thereof	74,960	75,214	67,433	69,572	75,255
Annuitants and Pensioners, exclusive of Compensation Annuities, under Act 3 & 4 Will. 4, c. 85	120,143	128,643	120,006	120,266	109,567
Lord Clive's Fund:—Net payment for Pensions, &c.	47,792	43,109	46,410	47,348	49,348
Donations under deed to Widows' Funds for the Home Service	2,600	2,600	1,900	1,100	1,738
Paymaster-General of the Forces, for Claims accrued against the Company in respect of the Royal Troops serving in India; in excess of the annual Advances stated under the head of Permanent and Fixed Charges	- - -	- - -	- - -	- - -	286,201
£.	1,205,414	1,120,857	1,229,347	1,248,617	1,626,535

distinguishing Permanent and Fixed Charges from those varying in Amount.

1839/40.	1840/41.	1841/42.	1842/43.	1843/44.	1844/45.	1845/46.	1846/47.	1847/48.	1848/49.	1849/50.	1850/51.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
626,477	631,645	632,545	625,885	631,591	629,009	623,163	632,544	627,393	631,497	629,435	636,495
60,000	60,000	60,000	45,000	60,000	60,000	75,000	60,000	60,000	45,000	75,000	45,000
120,000	150,000	150,000	150,000	150,000	187,500	200,000	200,000	200,000	200,000	200,000	200,000
4,570	11,000	17,557 including an arrear.	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
- -	- -	- -	- -	- -	12,578	63,707	70,000	70,000	70,000	70,000	70,000
2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
7,581	7,558	7,560	7,598	7,579	7,582	7,576	7,600	7,581	7,600	7,600	7,559
821,128	862,703	870,162	842,983	863,670	911,169	983,946	984,644	979,474	968,597	996,535	973,554
51,828	51,383	61,373	62,257	59,303	64,339	69,271	70,010	102,984	150,509	173,723	144,970
286,122	329,395	409,471	394,431	364,987	424,952	476,506	655,165	598,540	452,582	350,830	315,864
132,580	83,142	143,625	100,669	78,131	62,894	118,535	97,970	86,923	53,657	50,544	44,273
61,269	73,213	55,731	71,598	55,497	40,296	52,085	62,338	64,557	60,297	45,788	31,061
488,701	502,053	535,608	532,799	541,686	577,636	597,099	597,150	604,373	625,819	614,394	641,513
45,644	44,437	44,240	40,686	46,571	46,100	40,342	39,216	37,919	32,437	32,383	29,895
5,142	4,117	4,783	4,450	- -	- -	- -	16,058	10,093	9,486	- -	8,781
29,581	28,290	28,051	28,383	28,565	29,641	30,554	29,909	29,867	30,123	30,523	28,610
49,923	50,414	36,096	35,586	44,777	34,302	33,526	41,421	61,889	41,264	43,438	41,854
80,905	81,483	84,849	86,519	89,091	89,904	88,388	91,844	89,856	94,163	93,794	95,573
109,722	107,534	104,124	102,852	93,341	100,935	94,442	102,243	98,117	99,309	91,788	89,074
51,628	53,246	54,163	56,274	59,162	61,377	65,264	67,819	70,978	70,733	36,519	106,326
1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738
100,000	150,000	250,000	- -	450,000	- -	250,000	100,000	- -	150,000	—	—
1,494,783	1,560,445	1,813,852	1,518,242	1,912,849	1,534,114	1,917,750	1,972,881	1,857,834	1,872,117	1,565,462	1,579,532

STATEMENT of the Amount of Charges at Home in each Year, from 1834, distinguishing

	1834/35.	1835/36.	1836/37.	1837/38.	1838/39.
MISCELLANEOUS AND CONTINGENT CHARGES VARYING IN AMOUNT:	£.	£.	£.	£.	£.
Contingent Expenses of the Courts of Directors and Proprietors; consisting of Repairs to the East India House, Taxes, Rates, Tithes, Coals, Candles, Printing, Stationery, House Dinners, Entertainments, Books, Maps and Charts, Bookbinding, Stamps on Bills of Exchange and other Instruments, and various Petty Charges	28,622	25,748	21,729	29,158	24,717
Charges of the Store Department; articles for use in inspection of Stores, Labour, &c.	3,609	4,836	4,534	5,392	5,330
Law Charges	7,214	2,054	2,890	1,551	6,463
Haileybury College; net Charge after deducting Receipts from Students	9,914	9,535	8,327	10,883	10,232
Military Seminary at Addiscombe; net Charge after deducting Receipts from Cadets	13,530	11,308	9,546	6,888	1,565
Maintenance of Lunatics	4,992	4,946	4,923	4,875	5,247
Cultivation and Manufacture of Cotton, &c. in India (Expenses incurred in view to the Improvement of)	-	-	-	-	-
Expense of Overland and Ships Packets, Maintenance of Natives of India, Donations to Soldiers, Seamen, and others for Services and Relief, and various Miscellaneous Expenses, deducting Miscellaneous Receipts	4,104	2,443	6,651	5,667	4,199
Expenses on account Convicts transported from India to Van Diemen's Land, paid to Her Majesty's Paymaster-General	-	-	-	-	-
Passage and Outfit of Governors, Church Dignitaries, Commanders-in-Chief, Judges, Officers in Her Majesty's and Company's Service, proceeding to join their Regiments; Veterinary Surgeons, Chaplains, Aides-de-Camp, Volunteers for the Pilot Service, &c.	23,473	18,993	20,519	16,279	18,484
Disbursements under orders of the Secret Committee	-	-	-	-	53,050*
Board of Ordnance, for Arms and Accoutrements supplied to Her Majesty's Troops embarked for India	-	-	-	-	-
Discount on anticipated Receipts of Remittances, and Interest allowed on Balances of Funds in the Company's Treasury in excess of Interest realized from investment of Cash Balances	-	-	-	-	-
£.	95,458	79,863	79,119	80,693	129,287
TEMPORARY CHARGES, AND CHARGES WHICH HAVE NOW CEASED:					
Expenses of the Tanjore Commission in England	7,927	7,922	7,884	7,908	7,499
Canton Agency Charges	-	1,200	3,810	13,673	3,961
Commission to Agents at the Outports on realization of Remittances	-	-	-	1,089	335
Experimental Navigation of Euphrates	-	-	-	8,000	173
Grant to the Marquess Wellesley	-	-	-	20,000	—
Grant to the Estate of the late Mr. W. Fraser, late Commissioner and Agent at Delhi, who was assassinated in that territory	-	-	-	-	5,000
Interest paid to Indian Railway Companies on Sums provisionally deposited by them in the Home Treasury; viz. to the 17th August 1849; the Date of their respective Deeds of Contract with the East India Company	-	-	-	-	-
Compensation Annuities under Act 3 & 4 Will. 4, c. 85	25,315	121,960	131,109	139,740	144,186
Annuities of the Madras Civil Fund of 1818, borne by the Company	-	-	-	-	-
Retired Pay and Pensions of Persons formerly belonging to the St. Helena Establishment, not chargeable to the Crown	-	-	-	-	10,260
Mission to the Court of Persia; Company's Mission	500	17,733	—	—	—
Peninsular and Oriental Steam Navigation Company, in Aid of the Extension of Steam Communication with India	-	-	-	-	-
PAYMENTS UNDER THE ACT 3 & 4 WILL. 4, C. 85, CHARGEABLE AGAINST THE PROCEEDS OF THE COMMERCIAL ASSETS:					
To Owners of Ships with unexpired Contracts	89,500	45,000	—	—	—
Compensations by way of Gratuity, and Commutation of Compensation Annuities	56,998	244,282	63,882	10,272	28,197
Bills of Exchange and Certificates from China	29,958	—	—	—	—
Miscellaneous Payments on account of the late Commercial Department in excess of Receipts	-	-	-	-	-
	210,198	438,097	206,685	200,682	199,611
£.	2,344,296	2,461,002	2,357,321	2,358,651	2,790,081

* These Sums include an expenditure of 111,300 *l.* 10 *s.* 9 *d.* incurred in placing at the disposal of the Government of India Steam Vessels Bay of Bengal, the measures adopted by the Secret Committee in relation to

East India House,
27 May 1852.

Permane nt and Fixed Charges from those varying in Amount—*continued.*

1839/40.	1840/41.	1841/42.	1842/43.	1843/44.	1844/45.	1845/46.	1846/47.	1847/48.	1848/49.	1849/50.	1850/51.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
26,459	25,302	28,868	26,905	31,210	26,506	25,211	29,387	28,257	27,496	28,829	28,973
5,832	6,364	6,481	5,750	6,591	6,841	7,185	8,001	8,555	7,602	6,201	5,615
16,720	- -	11,655	3,710	3,353	5,896	15,893	10,598	22,105	2,691	12,215	17,800
9,673	10,214	10,736	8,650	7,957	7,963	10,129	9,800	11,323	9,802	9,074	9,769
5,864	3,904	4,031	3,729	2,435	3,362	3,816	3,138	5,201	4,856	4,057	5,030
5,353	5,523	5,876	5,476	5,992	5,891	5,660	5,862	5,922	6,001	6,466	6,183
2,300	9,324	2,418	284	- -	- -	182	125	728	163	547	29
5,455	9,748	9,269	Excess of Receipts 2,051	6,631	3,784	15,523	11,670	10,251	8,254	3,419	7,272
- -	- -	- -	- -	- -	- -	- -	936	- -	- -	- -	4,999
25,727	25,704	34,543	39,362	16,995	21,023	21,335	33,778	25,825	25,968	22,655	19,496
62,700*	3,498	- -	- -	500	—	—	—	—	—	—	—
4,619	- -	- -	26,397	- -	- -	2,463	- -	14,928	6,097	14,581	—
- -	- -	- -	- -	4,801	- -	- -	- -	- -	22,201	6,377	—
170,702	99,581	113,877	118,212	86,465	81,266	107,397	113,295	133,095	121,131	114,421	105,166
4,702	1,831	269	—	—	—	—	—	—	—	—	—
4,623	6,250	—	—	—	—	—	—	—	—	—	—
597	442	1,188	206	196	- -	14	818	2,288	1,285	260	333
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,705	—
146,184	143,140	143,713	140,373	141,139	128,906	125,648	121,087	115,403	109,755	106,411	104,181
- -	- -	- -	- -	- -	- -	- -	- -	16,755	15,612	15,388	14,690
19,166	11,678	10,733	9,540	8,928	9,863	7,125	6,473	5,046	7,445	5,795	3,533
—	—	—	—	—	—	—	—	—	—	—	—
- -	- -	- -	- -	20,000	20,000	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
11,169	3,680	2,509	4,097	2,019	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
-	- -	- -	192	123	1,613	1,481	- -	- -	1,638	—	—
186,441	167,021	158,412	154,408	172,405	160,382	134,268	128,378	139,492	135,735	132,559	122,737
2,673,054	2,689,750	2,956,303	2,633,845	3,035,389	2,686,931	3,143,361	3,199,198	3,109,895	3,097,580	2,808,977	2,780,989

constructed or purchased in England for service on the Euphrates and Tigris Rivers and on the Indus, and partly available for service in the which were communicated to the Court of Directors on the 16th September 1840.

James C. Melvill,
Secretary.

Appendix, No. 11.

(Confidential).

FINANCIAL.

LETTER of the Court of Directors of the East India Company to the Governor-general of India in Council, in the Financial Department. Dated 25th October 1848.

The Court of Directors of the East India Company to the Governor-general of India in Council, in the Financial Department.

25 October 1848. (No. 41.)

Appendix, No. 11.

1. THE important and interesting letter which our late Governor-general, Viscount Hardinge, addressed to us in the Foreign department, under date 9th December 1847, No. 35, on the bearings which the reductions proposed by his Lordship in the military establishments of the three Presidencies would have on the finances of India subsequently to 1st May 1848, has induced us to enter upon a short review of the results of the last ten years, which may be regarded as a period of war, entailing, from the distance of the operations from the resources, particularly in the earlier stages of hostilities, great difficulties and vast expenditure. The surplus of the few preceding years which had accumulated in the cash balances, was consequently soon exhausted, and the further aid necessary to bring those operations to a successful termination was obtained by loans from the public, to the extent, as the Governor-general observed, of 12,000,000 *l.* sterling.

2. On the restoration of peace, Lord Hardinge promptly applied his energies to the consideration of the best means of again bringing the expenditure within the revenue of the country. His Lordship at once saw that this could only be effected by an extensive reduction in our "large military establishments, which cost the State upwards of 11,000,000*l.* sterling a year, and absorb more than half the revenue of the Indian Empire."

3. Although Lord Hardinge was sensible that it was chiefly from a reduction of this large expenditure that any well-grounded hope could be entertained of bringing the total charges within the revenue, his Lordship, nevertheless, considered it "most important to make a simultaneous effort in every department of the State, to bring down our expenses to a level with our means."

4. We are sure that our present Governor-general, Earl Dalhousie, has this object also warmly at heart, and that, with the assistance of his Council, he will apply himself to the consideration of the most prudent and judicious measures, not only for equalizing the expenditure to the revenue, but for securing a surplus to meet, as Lord Hardinge suggested, any sudden contingency that may occur from a failure in the resources of the opium trade, or from the effects of drought or other circumstances affecting the Land Revenue. But there is another important object to be kept in view, which requires the realization of a surplus revenue, namely, the necessity of providing means for the gradual liquidation of the India Debt, which, as already stated, had increased during the last ten years in the sum of 12,000,000 *l.*

5. We shall now briefly notice the financial results of the several years comprised in that period, beginning with the year 1838-39, when the expedition to Affghanistan was undertaken, and ending with the estimate for 1847-48, the year after peace had been established in the Punjaub. Throughout this series of ten years, the expenditure greatly exceeded the revenue, owing to the very heavy charges consequent on the Affghan war and the operations in Scinde, and subsequently to the necessity for repelling with promptitude and energy the unprovoked and aggressive attacks on our territory by the Sikhs. The restoration and establishment of peace, however, on a basis which, we trust, will prove lasting, had already enabled Lord Hardinge to adopt measures for effecting a reduction of military charge, to an extent which his Lordship hoped would immediately bring the total expenditure within the revenue, and lead to a surplus in the official year 1848-49.

6. Although we cannot indulge so sanguine an expectation of the early realization of a surplus revenue, his Lordship has undoubtedly laid the foundation for accomplishing that important object; and we trust that the Governments of Madras and Bombay will have given full and prompt effect to his Lordship's views in respect of the reductions in the military establishments at those Presidencies, and that by united efforts on the part of our several Governments to reduce and keep down the expenditure generally, the anticipations of our late Governor-general will eventually be realized.

7. In the three years prior to the expedition to Affghanistan there was an average surplus,

surplus, after defraying the home charges, of upwards of a million sterling per annum,* since which there has been an annual deficiency, varying in amount according to the extent of the extraordinary expenditure to which it is attributable, but averaging considerably more than the above surplus. In our general financial review, dated 19th August 1846, No. 22, paragraph 323, we showed that the annual deficit on a detailed examination of the actual accounts of the revenues and charges in the years from 1838-39 to 1841-42, amounted to the sums stated in the margin,† and from the accounts which we have since submitted to Parliament, which bring the actual transactions down to the year 1845-46, the deficit in each year subsequently to 1841-42 is shown to have amounted to the sums also stated in the margin. These combined results show that the expenditure exceeded the revenue in the eight years of actual account, from 1838-39 to 1845-46, in the sum of 11,175,833 *l.*

Appendix No. 11

8. To complete the view for the series of ten years from 1838-39 to 1847-48 we have had recourse to the estimates for the last two years. To the estimated charges of Bengal in 1846-47 we have added 40 lacs of rupees, which appear by your letter, dated 2d July 1847, No. 22, paragraph 3, to have been omitted in the statement for 1845-46, for the want of certain pay and commissariat accounts. The amount thus omitted will doubtless have been included in the actual accounts for the year 1846-47. We therefore only anticipate the Bengal view by charging it in that year. The final result after this and some other adjustments which are explained in the margin, is an estimated deficit in 1846-47 of 1,007,846 *l.* ‡

9. In 1847-48, we fear, from the estimated results shown in the margin, that there will also also be a deficit of nearly 400,000 *l.* § This result, however, will comprise an extraordinary charge of *Rs.* 994,479 on account of the Deccan prize fund.

10. The

	£.
* 1835-36 - - Surplus	1,556,229
1836-37 - - „	1,100,320
1837-38 - - „	668,610
	3,325,159
Average - - -	£. 1,108,386

	£.
† 1838-39 - - Deficit	352,545
1839-40 - - „	2,214,604
1840-41 - - „	1,810,518
1841-42 - - „	1,773,975
1842-43 - - „	1,346,173
1843-44 - - „	1,439,128
1844-45 - - „	743,514
1845-46 - - „	1,495,276
	£. 11,175,833

‡ 1846-47:

	Rs.	*Rs.*
Bengal deficit, per estimate	1,27,08,765	
Add for military charges appertaining to 1845-46, but omitted in the statement, for want of the accounts	40,00,000	
Two-thirds freight of stores charged to London	30,000	
	Rs. 1,67,38,765	
Deduct for Europe stores included in the above deficit	*Rs.* 32,00,000	
And for off-reckonings payable in England	4,68,853	
	36,68,853	
Deficit after adjustment		*Rs.* 1,30,69,912
	Rs.	
Bombay deficit, as per estimate	56,71,208	
Add sundry charges improperly debited to "London"	9,52,036	
	66,23,244	
Deduct for Europe stores included in deficit	*Rs.* 17,42,900	
Steam passage-money improperly credited to London	4,00,000	
	21,42,900	
Deficit after adjustment		44,80,344
		Rs. 1,75,50,256
Agra surplus, per estimate	3,82,60,200	
Madras ditto, after excluding from the charges the sum of *Rs.* 37,58,404 for Europe stores	12,50,473	
		3,95,10,673
Indian surplus		*Rs.* 2,19,60,417
Or, at 2 *s.* the Sicca rupee		£. 2,058,789
Home charges		3,066,635
Estimated final deficit		£. 1,007,846

§ 1847-48:

	Rs.	*Rs.*
Bengal deficit, per sketch estimate		1,02,23,875
Deduct for Europe stores included therein	29,00,000	
And for off-reckonings payable in England	4,06,057	
		33,06,057
Deficit after adjustment		69,17,818
Bombay deficit, per estimate	78,75,438	
Add charge improperly debited to London	15,000	
	78,90,438	
Deduct Europe stores included	10,81,500	
Deficit after adjustment		68,08,938
		Rs. 1,37,26,756

Appendix, No. 11.

10. The excess of expenditure beyond the revenue in the series of the ten years from 1838–39 to 1847–48, may therefore be assumed at 12,582,041 *l.*, which amount has almost wholly been raised by borrowing from the public;* the increase in the registered debt of India between the years 1838 and 1848, being nearly 12 crores and a half of rupees, three-fourths of which were borrowed at an interest of five per cent. and the remainder at four per cent. per annum.† The additional charge for interest alone, consequently, now amounts to *Rs.* 58,83,491 per annum.

11. The cash balances of India, at the commencement and termination of the period in question, differ in amount to the extent of 11 lacs only,‡ although they underwent considerable fluctuations within that period. On the 1st May 1838, the amount of the balances was *Rs.* 10,62,20,932. On the 1st May 1842, it was *Rs.* 8,35,59,567, being a reduction of more than two crores and a quarter. It was, however, speedily raised again by large subscriptions to the five per cent. loan. On the 1st May 1848, according to the Indian estimates, the cash balances will amount to *Rs.* 10,51,16,083. The subscriptions to the five per cent. loan having been larger than was estimated, will have still kept up the amount of that balance in the course of the year 1847–48. We continue to be of opinion, that, in time of peace, no inconvenience could arise from the reduction of the cash balances of India to eight crores of rupees. We, therefore, wish you to consider whether, with an excess of 2½ crores above that amount, the five per cent. loan might not be closed; and whether, after meeting all charges, both abroad and at home, a considerable sum would not be available towards the supply of the deficiency of the year 1847-48, and of the current year, if, as we apprehend, a deficiency shall be found to exist. We shall be gratified to find that the prospects of the succeeding year shall be such as to enable you to take measures for the discharge of a portion of your debt.

12. We shall now briefly notice the most important heads of our Indian resources since 1838–39.

13. The Land Revenue, the great source of permanent income to Government, appears, from the statement in the margin,§ to be, on the whole, in a satisfactory state. In Bengal, comprising

---

1847–48—*continued.*

Agra surplus per estimate	*Rs.* 3,98,98,600	
Madras ditto, after excluding from the charges the sum of Rs. 40,86,890 for Europe stores	22,61,566	
		4,21,60,166
Indian surplus		*Rs.* 2,84,33,410
Or, at 2*s.* the Sicca rupee		£. 2,665,632
Home charges estimated at		3,063,994
Estimated final deficit		£. 398,362

	£.
* Deficit from 1838–39 to 1845–46	11,175,833
Estimated deficit 1846–47	1,007,846
„ „ 1847–48	398,362
	£. 12,582,041

† Registered Debt of India.

1st May 1838.

	Rs.
Loans at 6 per cent. per annum	1,14,24,750
„ 5 „ „	14,96,04,484
„ 4 „ „	12,07,22,853
	Rs. 28,17,52,087

May 1, 1848, as estimated.

Loans at 6 per cent. per annum		*Rs.* 1,07,20,600
„ 5 „ May 1, 1846	*Rs.* 20,21,02,860	
Estimated to be incurred in 1846–47	2,80,00,000	
„ „ 1847–48	1,19,00,000	
		24,20,02,860
Loans at 4 per cent., May 1, 1846	15,28,68,377	
Estimated to be incurred in 1846-47	5,00,000	
		15,33,68,377
		Rs. 40,60,91,837

	Rs.
‡ May 1, 1838, amount of the cash balances	10,62,20,932
May 1, 1848, estimated ditto	10,51,16,083
Decrease	*Rs.* 11,04,849

§ Land Revenue.

		Rupees.	*Rupees.*			*Rupees.*	*Rupees.*
1838–39.	Bengal	3,47,34,131		1839–40.	Bengal	3,37,81,341	
	Agra	4,18,76,843			Agra	3,98,88,850	
	Madras	3,25,98,778			Madras	3,27,54,884	
	Bombay	1,41,92,180			Bombay	1,62,90,884	
			12,34,01,932				12,27,15,959

(*continued*).

comprising the provinces of Bengal, Behar, and Orissa, the receipts were larger in 1841–42 than in any previous or succeeding year, the amount having exceeded 376 lacs. In the two succeeding years the receipts averaged about 359 lacs, but subsequently they have not much exceeded 353 lacs. This amount is, however, an improvement upon the receipts prior to 1841–42.

14. In Agra, or the North-Western Provinces, the land revenue since 1841–42 has also been in an improving state. The marked increase estimated in 1846–47 and 1847–48, as compared with the collections in preceding years, is attributable to the receipts expected from the "Trans- and Cis-Sutlej Territories," which are set down at 30 lacs per annum.

15. The Madras Land Revenue exhibits a considerable improvement since 1844–45. In the 10 years from 1829–30 to 1838–39, the depression in this most important branch of revenue, was such as to occasion us great anxiety, the average receipts during that period having been upwards of 24 lacs per annum less than the average amount of the fifteen years preceding 1829–30. Since 1838–39, the aspect has materially brightened. In 1844–45, the receipts more than equalled the average amount realized from 25 to 30 years ago, or before the deterioration already alluded to commenced; and in 1845–46, there was a further improvement of eight lacs, while the actual receipt in 1846–47, and the estimate of 1847–48, are still more favourable.* We, therefore, hope that we may safely pronounce the condition of the great body of the people employed under the Presidency of Madras, in agriculture, to have been much improved of late, and our anxiety for the permanent prosperity of the Land Revenue is consequently relieved.

16. The receipts from this source at Bombay do not, on the whole period noticed, present an unfavourable view. The large increase observable in 1842–43, and subsequent years, is, however, nominal, and arises from the bringing to account the income from certain service lands, which is again issued to zemindars and others, in accordance with engagements. In the years 1844–45 and 1845–46, there was a declension of about 10 lacs in the Land Revenue, as compared with the two preceding years. But, according to the actual account for 1846–47, the receipts from this source amounted to *Rs.* 2,05,61,669, and in 1847–48, they are assumed at a still higher amount.†

17. The receipts from land in the years 1846–47 and 1847–48, in Agra, Madras, and Bombay, may therefore be considered, upon the whole, satisfactory. The amount assumed in 1847–48 being 14 crores. We trust that, under the blessings of peace, and with attention to improvements in agriculture, aided by the fostering care and support of Government in facilitating the means of transporting the fruits of the earth to the best markets, we may look not only for the security of the revenue, but for the permanent advantage of the people committed to our rule.

18. The Customs receipts in Bengal, after the abolition of the transit duties in 1835–36, continued in a very depressed state for some years. In 1838–39, the receipts from this source did not quite amount to 29½ lacs, but in the following year they progressively and largely increased. In the year 1845–46, the latest actual returns, the receipts had reached to the extent of nearly 83½ lacs, of which, however, upwards of 44 lacs were derived from the importation of salt. But according to the estimates for 1846–47 and 1847–48, the salt duties

§ LAND REVENUE—*continued.*

		Rupees.	*Rupees.*
1840–41.	Bengal	3,48,91,031	
	Agra	3,79,56,523	
	Madras	3,31,25,056	
	Bombay	1,71,24,587	
			12,30,97,197
1841–42.	Bengal	3,76,31,780	
	Agra	4,32,08,204	
	Madras	3,26,73,774	
	Bombay	1,75,00,403	
			13,10,14,161
1842–43.	Bengal	3,60,11,124	
	Agra	4,48,35,121	
	Madras	3,27,40,722	
	Bombay	1,96,87,745	
			13,32,74,712
1843–44.	Bengal	3,58,17,424	
	Agra	4,42,43,755	
	Madras	3,27,49,630	
	Bombay	1,94,67,696	
			13,22,78,505
1844–45.	Bengal	3,53,76,145	
	Agra	4,45,25,239	
	Madras	3,38,58,454	
	Bombay	1,85,66,186	
			13,23,26,024
1845–46.	Bengal	3,53,03,244	
	Agra	4,50,86,737	
	Madras	3,46,64,463	
	Bombay	1,85,32,955	
			13,35,87,399
Estimated 1846–47.	Bengal	3,52,25,000	
	Agra	4,83,43,000	
	Madras	3,44,54,140	
	Bombay	1,96,86,335	
			13,77,08,475
Estimated 1847–48.	Bengal	3,53,05,000	
	Agra	4,85,68,000	
	Madras	3,55,22,150	
	Bombay	2,09,88,040	
			14,03,83,190

* MADRAS LAND REVENUE.

1838–39	*Rs.*	3,25,98,778	
1844–45		3,38,58,454	
1814–15 to 1818–19 avge.		3,33,96,669	
1845–46	*Rs.*	3,46,64,463	
1846–47		3,58,99,104	
1847–48 Estimated.		3,55,22,150	

† BOMBAY LAND REVENUE.

1841–42	*Rs.*	1,75,00,403	
1842–43		1,96,87,745	
1843–44		1,94,67,696	
1844–45		1,85,66,186	
1845–46	*Rs.*	1,85,32,955	
1846–47 Estimated		1,96,86,335	
1847–48 Estimated		2,19,88,040	

Appendix, No. 11.

duties were expected to realize only 34 lacs and 27 lacs respectively, from which cause the Customs receipts in those years are estimated at only Rs. 73, and 64 lacs respectively.*

19. The Agra Customs receipts in 1838–39 amounted to nearly 51 lacs. In the succeeding four years they were considerably less in amount, but in 1843-44, by increasing the duty on salt, they amounted to 52 lacs, and in 1844-45 they rose to 61½ lacs. In 1845–46 they again receded, the receipts having been less than 54 lacs. According to the estimate for 1847–48, the amount expected to be realized is upwards of 67 lacs, 53 lacs of which are anticipated from the salt duty.†

20. The Madras Customs receipts in the six years from 1838–39 to 1843–44 yielded an average income of nearly 42 lacs. In the latter year, the transit duties at this Presidency were also abolished, and the effect has been an average diminution in this branch of revenue of nearly 25½ lacs per annum since that period. The Customs receipts at Madras have deteriorated from *Rs.* 42,35,451 in 1843–44, to *Rs.* 14,03,670 in 1847-48.‡

21. The Bombay Customs receipts have lost the benefit of transit duties since 1837–38. The fluctuations observable in the margin from this source of income are, therefore, we presume, attributable to causes arising out of the course of trade. The falling off in the estimated receipts in 1846–47 is, however, remarkable. §

22. The total Customs receipts, including salt duties, had risen from 149 lacs in 1838–39, to 193 lacs in 1843–44; and but for the abolition of the transit duties at Madras in the latter year, it is evident, from the income from Customs at the other Presidencies, that the total receipts in the years subsequently to 1843–44, would have exceeded two crores per annum. ‖

23. The net receipts from the salt monopoly in Bengal experienced a decline of 28 lacs in 1839–40, as compared with the preceding year. In 1841–42, they experienced a further decline of nearly eight lacs, with a tendency towards a greater depreciation. In 1845–46, the falling off, as compared with 1838–39, amounted to upwards of 71½ lacs. The estimates for 1846–47 and 1847–48 lead us, however, to hope for more favourable results, particularly in the last year of the two.¶

24. At

* Bengal Customs Receipts.

1838–39	*Rs.* 29,44,604	1843–44	*Rs.* 60,68,547
1839–40	39,91,530	1844–45	64,53,256
1840–41	48,51,319	1845–46	83,35,074
1841–42	50,00,382	1846–47 Estimated	73,40,800
1842–43	53,13,379	1847–48 Estimated	64,41,600

† Agra Customs Receipts.

1838–39	*Rs.* 50,82,972	1843–44	*Rs.* 51,98,401
1839–40	47,16,302	1844–45	61,58,324
1840–41	45,66,129	1845–46	53,96,816
1841–42	46,59,656	1846–47 Estimated	55,20,000
1842–43	44,23,470	1847–48 Estimated	67,40,000

‡ Madras Customs Receipts.

1838–39	*Rs.* 40,72,061	1844–45	*Rs.* 20,01,667
1839–40	41,02,878	1845–46	16,51,054
1840–41	42,76,344	1846–47 Estimated	16,22,980
1841–42	41,57,915	1847–48 Estimated	14,03,670
1842–43	42,76,720		
1843–44	42,35,451		66,79,371
	2,51,21,369	Average	*Rs.* 16,69,843
Average	*Rs.* 41,86,895		

§ Bombay Customs Receipts.

1838–39	*Rs.* 28,21,255	1843–44	*Rs.* 38,42,374
1839–40	23,56,013	1844–45	37,04,923
1840–41	33,40,118	1845–46	33,06,518
1841–42	32,18,517	1846–47 Estimated	28,89,703
1842–43	34,62,161	1847–48 Estimated	33,13,600

‖ Total Customs Receipts.

1838–39	*Rs.* 1,49,20,892	1843–44	*Rs.* 1,93,44,773
1839–40	1,51,66,723	1844–45	1,83,18,170
1840–41	1,70,33,910	1845–46	1,86,89,462
1841–42	1,70,36,470	1846–47 Estimated	1,73,73,483
1842–43	1,74,75,730	1847–48 Estimated	1,78,98,870

¶ Net Receipts from the Sale of Salt, including Excise Duty at Bombay.

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1838–39	1,75,98,014	34,71,763	12,57,719	2,23,27,496
1839–40	1,47,93,307	33,94,768	13,96,933	1,95,85,008
1840–41	1,47,95,477	30,46,873	15,90,854	1,94,33,204
1841–42	1,40,00,503	33,62,439	15,01,731	1,88,64,673
1842–43	1,36,96,782	31,98,772	16,83,005	1,85,78,559
1843–44	1,26,75,436	37,45,462	18,60,563	1,82,81,461
1844–45	1,32,91,963	37,85,118	20,04,122	1,90,81,203
1845–46	1,04,37,885	40,40,398	22,74,754	1,67,53,037
1846–47 Estimated	1,15,52,133	40,16,780	23,42,156	1,79,11,069
1847–48 Estimated	1,42,90,622	39,20,180	23,15,780	2,05,26,582

24. At Madras and Bombay, the net receipts from salt exhibit, on the whole, considerable improvement during the period reviewed. In the total income from this source of revenue there was, nevertheless, a material falling off in the last seven years of actual account.

25. The fluctuations in the income from opium in the ten years noticed in the margin,* shows to what extraordinary vicissitudes this source of revenue is liable, and how incumbent it is to regulate the charges of Government, without depending too much on the results of the opium receipts. In the four years from 1838–39 to 1841–42, owing to the state of our relations with China, the income from opium scarcely averaged 80 lacs per annum, including the receipts from passes granted by the Government of Bombay on Malwa opium. In the succeeding six years, from 1842-43 to 1847-48, the income will have averaged nearly 230 lacs per annum, should the commercial crisis in India not have materially affected the views contained in the estimates for 1846-47 and 1847-48.

26. It is scarcely necessary to observe how opportune this great source of increase has proved towards defraying the extraordinary expenditure of India in the last few years. Had the net receipts from opium continued at their average rate during the 15 years prior to 1842-43, instead of being augmented to the extent already stated, your Government must have borrowed seven crores more than it has done to supply the annual deficiency. In a financial point of view, the prosperity of the opium trade has therefore been most seasonable and serviceable to the interests of India. It should nevertheless be regarded, from the many contingencies to which it is liable, rather as an auxiliary to your permanent resources, than a certain source of revenue which can be safely relied upon.

27. The Sayer and Abkaree receipts in Bengal, Agra, and Madras, progressively increased in the period under review. But in Bombay those receipts have fallen off since the abolition of the Moturpha tax, in 1844, to the extent of between five and six lacs per annum.†

28. The income from the sale of stamps in the ten years under consideration, has on the whole been sustained; the diminution observable at Madras having been supplied by additional receipts at the other Presidencies.‡

29. The

* Net Receipts from Opium.

	Bengal.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*
1838-39	69,70,546	25,47,904	95,18,450
1839-40	32,37,501	1,15,993	33,53,494
1840-41	64,66,339	22,46,416	87,12,755
1841-42	79,88,731	21,48,667	1,01,37,398
1842-43	1,32,12,256	25,41,737	1,57,53,993
1843-44	1,67,39,957	34,87,266	2,02,27,223
1844-45	1,78,17,876	37,30,935	2,15,48,811
1845-46	2,20,56,799	59,54,441	2,80,11,240
1846-47 Estimated	2,20,16,563	75,66,560	2,95,83,123
1847-48 Estimated	1,87,07,629	40,66,050	2,27,73,679

† Sayer and Abkaree, including the Moturpha Tax at Madras.

	Bengal.	Agra.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1838-39	22,26,426	16,33,216	26,26,847	12,41,399	77,27,888
1839-40	21,70,797	16,46,603	26,00,816	13,94,546	78,12,762
1840-41	20,65,723	19,00,914	26,49,373	13,79,633	79,95,643
1841-42	22,53,121	19,57,834	27,44,998	13,45,383	82,01,336
1842-43	23,07,564	20,56,632	29,46,851	14,24,368	87,35,415
1843-44	24,25,050	22,00,113	30,84,389	14,98,105	92,07,657
1844-45	23,98,509	23,21,072	31,60,707	9,83,062	88,63,350
1845-46	26,46,066	24,95,182	32,66,017	9,23,812	92,71,077
1846-47 Estimated	26,84,100	23,25,000	32,01,260	9,34,565	91,44,925
1847-48 Estimated	28,09,400	25,50,000	31,78,140	8,96,280	94,33,820

‡ Stamp Duties.

	Bengal.	Agra.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1838-39	19,24,889	11,97,865	4,82,018	4,38,521	40,43,293
1839-40	21,05,505	11,98,750	4,83,862	4,91,441	42,79,558
1840-41	21,86,005	12,53,287	4,99,822	5,08,251	44,47,365
1841-42	22,58,605	13,58,593	4,76,145	5,08,030	46,01,373
1842-43	22,36,3[illegible]9	12,36,845	4,75,468	4,99,263	44,47,965
1843-44	22,55,010	12,92,954	4,46,161	5,14,406	45,08,531
1844-45	23,69,630	13,45,209	3,64,565	4,89,442	45,68,846
1845-46	24,11,824	13,44,894	2,32,540	5,07,087	44,96,345
1846-47 Estimated	24,07,400	14,00,000	2,15,950	5,07,200	45,30,550
1847-48 Estimated	23,74,200	14,00,000	2,50,550	5,17,900	45,42,650

Appendix, No. 11,

29. The Nagpore subsidy of eight lacs per annum appears to have been regularly discharged; but not so the other tributes under the Presidency of Bengal. The diminution observable since 1840–41, is chiefly owing to the cessation, from that period, of the subsidy from Scinde, and the diminution of the Jyepore tribute. Irregularity also prevailed in the realization of the Kattywar and other tributes at Bombay. At Madras, the Mysore, Travancore, &c., tributes were discharged with punctuality.*

30. The net receipts from the tobacco monopoly at Madras exhibit an average return of about *Rs.* 6,20,000 per annum. In the year 1842–43, there was a considerable increase, and, in later years, there has been a tendency towards improvement in this source of revenue.†

31. The total revenues of Singapore, Penang, and Malacca, maintained the improvement to which they had attained in 1841–42, throughout the succeeding four years of actual account; but according to the estimate for 1846–47 and 1847–48, a deterioration was expected of nearly one lac per annum.‡

32. The Land Revenue, Syer and Abkaree receipts, in the territory ceded by the Burmese, present a satisfactory view. From 1838–39 to 1845–46, improvement is observable in almost every year; the difference between the receipts at the two periods stated being an increase of upwards of 3½ lacs, or nearly 25 per cent.§

33. The revenues from the province of Scinde yield an average return of about 27½ lacs per annum, without any apparent expectation of improvement, judging from the estimate for the year 1847–48.‖

34. The only other items of receipt which we shall notice, are those derivable under the Treaties with the Gwalior State and the Government of Lahore.

35. In 1843–44 you obtained payment from the Gwalior Durbar of *Rs.* 3,20,220, "in part of compensation for losses sustained during and in consequence of the late hostilities" with that State. The expenditure assumed in the Treaty on that account was 5 lacs, but we do not find that any payment was obtained beyond the sum of *Rs.* 3,20,200, already stated, excepting the 10 lacs also stipulated to be paid on account of the war charges.¶

36. In

* Tributes including Paishcush and Subsidies.

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1838-39	17,10,167	35,26,639	4,96,570	57,33,376
1839-40	22,70,608	34,73,167	9,81,485	67,25,260
1840-41	18,62,448	34,46,430	10,10,878	63,19,756
1841-42	13,64,021	34,46,430	7,98,894	56,09,345
1842-43	11,99,618	34,46,431	7,64,896	54,10,945
1843-44	13,63,038	34,46,431	10,93,521	59,02,990
1844-45	15,60,340	34,46,431	8,96,337	59,03,108
1845-46	13,96,132	34,46,430	8,57,482	57,00,044
1846-47 Estimated	17,57,481	34,46,431	9,13,953	61,17,865
1847-48 Estimated	18,78,281	34,46,431	8,83,750	62,08,462

† Madras Tobacco Monopoly.

1838-39	*Rs.* 5,71,902	1843-44	*Rs.* 6,07,865
1839-40	5,79,679	1844-45	6,39,050
1840-41	5,69,869	1845-46	6,73,700
1841-42	5,63,131	1846-47 Estimated	6,39,000
1842-43	7,31,595	1847-48 Estimated	6,36,240

‡ Eastern Settlements.

1838-39	*Rs.* 4,92,097	1843-44	*Rs.* 7,74,622
1839-40	4,67,282	1844-45	7,39,806
1840-41	5,56,329	1845-46	7,59,040
1841-42	7,11,347	1846-47 Estimated	6,63,200
1842-43	7,29,088	1847-48 Estimated	6,61,050

§ Burmese Territory.

1838-39	*Rs.* 14,68,934	1843-44	*Rs.* 17,85,719
1839-40	15,40,305	1844-45	17,48,422
1840-41	15,75,851	1845-46	18,25,343
1841-42	15,36,271	1846-47 Estimated	18,90,900
1842-43	16,08,296	1847-48 Estimated	17,90,500

‖ Province of Scinde.

1843-44	*Rs.* 9,27,566	Estimated 1846-47	*Rs.* 28,27,800
1844-45	27,18,610	„ 1847-48	27,31,300
1845-46	27,74,201		

¶ Gwalior.

Extraordinary Civil Receipt	*Rs.* 3,20,220
„ Military	10,00,000
	Rs. 13,20,220

36. In 1845-46, there was brought to account, *Rs.* 2,98,184 (equivalent, we presume, to 3 lacs of Nanuckshyee rupees), in part payment by the Lahore Government of the indemnification for the expenses of the war, as stipulated by Treaty with the Maharajah Dhuleep Sing, under date 9th March, 1846 In 1846-47, a further instalment of 47 lacs was estimated to be received from Dhuleep Sing, and 75 lacs from Golab Sing. In 1847-48, another instalment of 19½ lacs was expected from Golab Sing, leaving a balance of 5½ lacs still unpaid of the crore-and-half indemnity money guaranteed by the above Treaty, and by the Treaty with the Maharajah Golab Sing, on the 16th March 1848.* Appendix, No. 11.

37. In the Bengal estimate for 1847-48, we find included on both sides of the Debt account, the sum of 22 lacs payable annually for the maintenance of the British forces remaining in Lahore, in accordance with the articles of Agreement dated 16th December 1846. It is very important, in order to preserve a correct view of the state of the Indian finances, that your accounts with native states should be carefully attended to, and balanced annually; and in the event of your disbursements or expenses exceeding the sums stipulated to be paid, the cases in which this may occur, with explanations of the causes of failure, should be reported for our consideration and orders, as we consider it a great evil to allow irrecoverable claims to accumulate and continue in the "Debt Account."

38. We shall now briefly notice the principal heads of Ordinary Charge, in the ten years under consideration. Indian Charges.

39. The Charges General of the Civil department, including stipends, political and other pensions, would appear, from the statement in the margin, to have increased from *Rs.* 3,66,27,666 in 1838-39, to *Rs.* 4,25,03,246 in 1845-46.† Nearly a moiety of the difference (*Rs.* 58,75,520) between those sums is, however, nominal, and results from the bringing to account at Bombay of larger payments than formerly in respect of enams, &c. There was likewise a new charge, subsequently to 1838-39, in Bengal, on account of Scinde, which in 1845-46 amounted to *Rs.* 15,33,620. This sum, added to the increase of payments at Bombay in respect of enams, &c., viz., *Rs.* 27,97,980, accounts for 43 lacs out of the difference o 58 lacs alluded to, leaving 15 lacs still unexplained.‡ We fear that a large portion of this amount must be ascribed to increase of charge under various heads, the most part of which appears to have been incurred at Bombay. Indeed, we are sorry to perceive a tendency at that Presidency to increased outlay for objects not imperatively required.

40. The

---

* LAHORE.

1845–46.	Received on account of the expenses of the war, *Company's Rs.* 2,98,184 or *Nanuckshyee Rs.*		* 3,00,000
Estimated 1846–47.	On account ditto	*N. Rs.* 47,00,000	
From Golab Sing		„ 75,00,000	
			1,22,00,000
Estimated 1847–48.	Ditto		19,50,000
			N. Rs. 1,44,50,000

† GENERAL CHARGES, INCLUDING STIPENDS AND PENSIONS.

		Rupees.	*Rupees.*
1838–39.	Bengal	1,28,10,284	
	Agra	62,36,654	
	Madras	87,38,042	
	Bombay	88,42,686	
			3,66,27,666
1839–40.	Bengal	1,49,40,369	
	Agra	61,97,291	
	Madras	90,61,921	
	Bombay	92,17,394	
			3,94,16,975
1840–41.	Bengal	1,35,62,011	
	Agra	58,66,494	
	Madras	89,32,267	
	Bombay	93,32,985	
			3,76,93,757
1841–42.	Bengal	1,70,19.287	
	Agra	58,82,155	
	Madras	88,87,152	
	Bombay	1,01,47,504	
			4,19,36,098
1842–43.	Bengal	1,39,45,214	
	Agra	76,26,927	
	Madras	91,73,567	
	Bombay	1,12,84,767	
			4,20,30,477
1843–44.	Bengal	1,46,95,107	
	Agra	60,81,344	
	Madras	88,37,502	
	Bombay	1,18,93,969	
			4,15,07,922
1844–45.	Bengal	1,33,98,311	
	Agra	67,61,425	
	Madras	95,17,253	
	Bombay	1,18,11,086	
			4,14,88,075
1845–46.	Bengal	1,45,97,160	
	Agra	66,35,214	
	Madras	89,39,505	
	Bombay	1,23,31,367	
			4,25,03,246
Estimated. 1846–47.	Bengal	1,64,27,382	
	Agra	69,91,700	
	Madras	92,20,406	
	Bombay	1,29,99,447	
			4,56,38,935
Estimated. 1847–48.	Bengal	1,47,79,725	
	Agra	68,71,700	
	Madras	92,36,054	
	Bombay	1,41,58,599	
			4,50,46,078

‡ 1845–46. Pensions to Ex-Ameers of Scinde — *Rs.* 2,31,611
Civil charges of Scinde — 13,02,009
Rs. 15,33,620

1838–39. Bombay stipends, enams, and pensions — *Rs.* 57,64,426
1845–46. Ditto — 85,62,406
Increase — *Rs.* 27,97,980

Appendix, No. 11.

40. The Judicial charges also exhibit an increase of no less than *Rs.* 16,30,235 between the years 1838–39 and 1845-46; a large portion of which we perceive arises from the formation of a military police force in the North-West Provinces.*

41. In Bengal the increase in the Judicial charges between 1838–39 and 1845–46 amounts to nearly 5 lacs, and in Bombay the increase was upwards of two lacs. At Madras the Judicial charges appear to have undergone a reduction between the two periods in question of nearly one lac, and on the whole series there was a tendency to gradual increase under Bengal, and for the most part at Agra likewise, from 1839–40 to 1847–48, with the exception of an estimated reduction at Agra in the last year.†

42. It will therefore be desirable for you to inquire into the causes of this augmentation of charge, with the view of effecting every practicable reduction therein.

43. In the total amount of revenue charges a material reduction is observable in the three years from 1843–44 to 1845–46, as compared with the amount in the four years preceding 1843–44. But confining the view to Bombay the result is, that the revenue charges of that Presidency have gradually increased of late years.‡

44. The

* 1838–39, Judicial charges - - - - - - - - - - *Rs.* 1,88,17,598
1845–46 „ - - - - - - - - - - 2,04,47,833

Increase - - *Rs.* 16,30,235

† Judicial Charges.

		Rupees.	*Rupees.*
1838–39.	Bengal	69,17,864	
	Agra	58,85,054	
	Madras	36,02,617	
	Bombay	24,12,063	
			1,88,17,598
1839–40.	Bengal	68,33,796	
	Agra	55,33,461	
	Madras	37,35,911	
	Bombay	25,38,026	
			1,86,41,194
1840–41.	Bengal	69,55,443	
	Agra	54,40,668	
	Madras	35,89,119	
	Bombay	24,96,686	
			1,84,81,916
1841–42.	Bengal	69,70,547	
	Agra	56,82,314	
	Madras	35,03,873	
	Bombay	24,44,091	
			1,86,00,825
1842–43.	Bengal	70,35,468	
	Agra	54,49,428	
	Madras	36,37,918	
	Bombay	23,92,515	
			1,85,15,329
1843–44.	Bengal	70,19,891	
	Agra	58,11,951	
	Madras	35,29,926	
	Bombay	24,55,222	
			1,88,16,990
1844–45	Bengal	72,54,146	
	Agra	64,59,432	
	Madras	35,33,799	
	Bombay	25,10,881	
			1,97,58,258
1845–46	Bengal	73,96,912	
	Agra	68,87,618	
	Madras	35,15,184	
	Bombay	26,48,119	
			2,04,47,833
Estimated.			
1846–47.	Bengal	73,64,500	
	Agra	69,14,800	
	Madras	35,26,044	
	Bombay	26,97,066	
			2,05,02,410
Estimated.			
1847–48.	Bengal	75,30,550	
	Agra	65,16,100	
	Madras	35,89,739	
	Bombay	26,06,210	
			2,02,42,599

‡ Revenue Charges.

		Rupees.	*Rupees.*
1838–39.	Bengal	46,13,326	
	Agra	46,90,284	
	Madras	48,01,954	
	Bombay	22,94,174	
			1,63,99,738
1839–40.	Bengal	47,82,083	
	Agra	52,77,614	
	Madras	48,17,826	
	Bombay	23,07,596	
			1,71,85,119
1840–41.	Bengal	49,10,442	
	Agra	51,19,760	
	Madras	48,55,588	
	Bombay	24,04,025	
			1,72,89,815
1841–42.	Bengal	49,75,083	
	Agra	54,59,682	
	Madras	47,11,193	
	Bombay	23,73,733	
			1,75,19,691
1842–43.	Bengal	48,73,047	
	Agra	50,26,638	
	Madras	46,72,464	
	Bombay	23,20,483	
			1,68,92,632
1843–44.	Bengal	44,13,799	
	Agra	44,08,967	
	Madras	47,56,709	
	Bombay	25,23,691	
			1,61,03,166
1844–45.	Bengal	42,84,005	
	Agra	42,56,843	
	Madras	49,80,260	
	Bombay	25,74,923	
			1,60,96,031
1845–46.	Bengal	43,11,145	
	Agra	43,61,320	
	Madras	49,06,281	
	Bombay	26,14,936	
			1,61,93,682
Estimated.			
1846–47.	Bengal	39,18,900	
	Agra	49,69,300	
	Madras	50,60,140	
	Bombay	26,90,907	
			1,66,39,247
Estimated.			
1847–48.	Bengal	41,24,300	
	Agra	44,03,600	
	Madras	55,14,396	
	Bombay	27,43,770	
			1,67,86,066

44. The estimates for the two years 1846–47 and 1847–48 embrace the charges on account of the newly-acquired territories on the Sutlej, which added to a large item of *Rs.* 3,70,000 for "Law and other Miscellaneous charges" in the North-West Provinces in 1846–47, and including in the charges of 1847–48 an unusually large sum estimated for the repair of tanks, &c., at Madras, will account for the augmentation in the revenue charges for those years, as compared with the amount of charges in the three preceding years.

45. The abolition of the transit duties at Madras in 1844 appears to have occasioned a reduction of at least a moiety of the Customs charges at that Presidency. But the progressive increase in the Customs charges at the other Presidencies has counterbalanced this saving, the total charge estimated for the year 1847–48 being somewhat larger than the total charge incurred in the year 1838–39.*

46. The large increase in the ordinary Marine charges of India, which occurred in the years from 1839–40 to 1841–42, and which we particularly noticed in our despatch dated 19th August, 1846, No. 22, remains undiminished. The reductions effected since 1844–45 in the Bengal establishment having been counterbalanced by an increase in the Bombay charges, and by the transfer from that Presidency to Madras of the "Hugh Lindsay" steamer.†

47. It is satisfactory to observe a nearer approximation in the Bengal pilotage receipts of late years to the charges, than the accounts formerly exhibited in respect of this branch of the Marine service.

48. Although we are not at present prepared to issue any specific instructions for a reduction in the Marine and Indian Navy charges, yet we desire your special attention to this important subject in reference to all its bearings; and if you should be satisfied, as we are inclined to believe, that a saving of expense can be effected in some of the Marine charges of India, without detriment to the public interests, your views will receive our best attention.

49. The

* Customs Charges.

		Rupees.	*Rupees.*
1838–39.	Bengal	4,37,459	
	Agra	6,70,672	
	Madras	5,60,105	
	Bombay	3,76,572	
			20,44,808
1839–40.	Bengal	4,62,254	
	Agra	6,49,696	
	Madras	5,16,968	
	Bombay	3,96,179	
			20,25,097
1840–41.	Bengal	4,96,184	
	Agra	6,67,094	
	Madras	5,03,234	
	Bombay	3,88,032	
			20,54,544
1841–42.	Bengal	5,01,568	
	Agra	6,65,296	
	Madras	5,09,295	
	Bombay	3,97,446	
			20,73,605
1842–43.	Bengal	5,07,699	
	Agra	6,77,808	
	Madras	5,05,247	
	Bombay	3,80,359	
			20,71,113
1843–44.	Bengal	5,05,322	
	Agra	6,41,840	
	Madras	5,12,787	
	Bombay	4,09,527	
			20,69,476
1844–45.	Bengal	5,14,074	
	Agra	7,88,077	
	Madras	2,45,631	
	Bombay	3,98,835	
			19,46,617
1845–46.	Bengal	5,35,367	
	Agra	7,49,310	
	Madras	2,13,823	
	Bombay	4,08,692	
			19,07,192
Estimated. 1846–47.	Bengal	5,55,300	
	Agra	7,44,500	
	Madras	2,20,420	
	Bombay	4,05,391	
			19,25,611
Estimated. 1847–48.	Bengal	5,30,000	
	Agra	8,63,000	
	Madras	2,36,180	
	Bombay	4,26,322	
			20,55,502

† Marine Charges, exclusive of the cost of Europe Stores.

		Rupees.	*Rupees.*
1838–39.	Bengal	16,76,595	
	Madras	1,82,367	
	Bombay	12,65,048	
			31,24,010
1839–40.	Bengal	19,46,510	
	Madras	1,78,424	
	Bombay	15,35,520	
			36,60,454
1840–41.	Bengal	22,27,572	
	Madras	1,66,206	
	Bombay	18,33,892	
			42,27,670
1841–42.	Bengal	23,24,367	
	Madras	1,76,365	
	Bombay	19,22,388	
			44,23,120
1842–43.	Bengal	20,13,965	
	Madras	1,30,183	
	Bombay	18,99,444	
			40,43,592
1843–44.	Bengal	22,22,582	
	Madras	64,097	
	Bombay	19,67,769	
			42,54,448
1844–45.	Bengal	22,83,691	
	Madras	64,219	
	Bombay	21,29,731	
			44,77,641
1845–46.	Bengal	20,09,238	
	Madras	71,678	
	Bombay	22,89,832	
			43,70,748
Estimated. 1846–47.	Bengal	20,16,950	
	Madras	1,52,896	
	Bombay	23,39,150	
			45,08,996
Estimated. 1847–48.	Bengal	20,30,800	
	Madras	1,42,717	
	Bombay	21,74,720	
			43,48,237

Appendix, No. 11.

49. The Military charges of India in the ten years, from 1838–39 to 1847–48, as shown in the margin,* consist of what is termed in the accounts, Ordinary Expenditure only, and does not comprise charges for buildings and dead stock, donation batta granted to our victorious armies, nor many other items of expenditure incurred directly in warfare and classed as Extraordinary Charges.

50. It is nevertheless obvious, from a comparison between the expenditure in 1838-39, and that in each of the succeeding years, that the progressive increase observable is attributable to the warlike operations which were carried on throughout nearly the whole period in question, and which required vast augmentations to the army to bring them to a successful termination; and in this view much of the increased expense may be regarded as extraordinary charge. Assuming the Ordinary Military Charges of India in 1838-39 as a standard of peace expenditure, the total amount of the excess in the subsequent nine years will have been upwards of 14 crores of rupees, exclusive of the direct war expenditure already alluded to, which is designated in the accounts as Extraordinary Military Charges, and exclusive also of the increase in our home expenses for the provision of military stores, and in the augmentation of the Queen troops required for the emergent service of India.

51. We advert to these circumstances only to account for the depressed state of the Indian finances throughout the period under review. We admit the necessity for the greater part of the expenditure thus incurred, and we fully appreciate the results that have been achieved for the security of the Indian Empire. This object having been accomplished, the greatest praise is due to our late Governor-general, Viscount Hardinge, for the promptness and ability which he exhibited in pointing out the course by which the military charges could again be safely reduced; and we feel assured that your Government will not fail to give effect to his Lordship's propositions in this respect as well at the subordinate Presidencies as in Bengal; nor to recognise the absolute necessity that exists for the adoption of all practicable retrenchments in the other departments of the public expenditure, in view to the restoration of the finances to a healthy condition.

52. As the interest of the registered debt of India is wholly borne on the Bengal accounts, we consider it sufficient for the purpose of showing the progressive increase in this charge since the year 1839–40, to confine our view to that Presidency. The interest charges at the other Presidencies vary according to the amount of deposits in the Government treasuries, on account of the "funds" of the respective services, &c.

53. It will be seen by the statement in the margin,† that in 1839–40, the Bengal interest charge was not quite 132 lacs, and that in 1847–48, it was estimated to amount to nearly 198 lacs; being an increase of nearly 66 lacs, or in round numbers, 620,000 *l.* per annum. To which should be added, to show the total increase of charge for interest consequent on the military operations already adverted to, the augmentation of interest on our home bond debt, which we have been compelled to extend in order to supply a portion of the deficiency in your remittances. You are aware that on the termination of the last Charter Act, the Company's commercial assets were chiefly applied to the reduction of the territorial debts. The home bond debt bearing interest, was reduced from 3,523,237 *l.* to 1,734,300 *l.* It has since been increased to 2,799,600 *l.* and the increase of charge for interest thereon, which

---

* Military Charges, exclusive of the Cost of Europe Stores.

		Rupees.	*Rupees.*
1838–39.	Bengal	3,87,55,473	
	Madras	2,56,83,025	
	Bombay	1,23,30,054	
			7,67,68,552
1839–40.	Bengal	3,74,13,572	
	Madras	2,96,04,725	
	Bombay	1,13,77,814	
			7,83,96,111
1840–41.	Bengal	4,14,86,308	
	Madras	2,90,17,435	
	Bombay	1,26,62,792	
			8,31,66,535
1841–42.	Bengal	3,98,79,932	
	Madras	2,88,77,648	
	Bombay	1,30,96,069	
			8,18,53,649
1842–43.	Bengal	4,90,45,238	
	Madras	2,94,34,436	
	Bombay	1,34,38,403	
			9,19,18,077
1843–44.	Bengal	5,12,21,783	
	Madras	2,95,98,737	
	Bombay	1,57,57,289	
			9,65,77,809
1844–45.	Bengal	4,96,27,275	
	Madras	3,02,29,028	
	Bombay	1,79,38,975	
			9,77,95,278
1845–46.	Bengal	5,26,55,763	
	Madras	3,15,30,416	
	Bombay	1,83,15,998	
			10,25,02,177
Estimated 1846–47.	Bengal	5,34,39,507	
	Madras	2,98,32,160	
	Bombay	1,90,96,864	
			10,23,68,531
Estimated 1847–48.	Bengal	5,17,88,257	
	Madras	2,87,23,650	
	Bombay	1,82,94,550	
			9,88,06,457

† Interest, as charged in the Bengal Accounts.

1838–39	*Rs.* 1,39,83,816
1839–40	1,31,99,549
1840–41	1,46,54,551
1841–42	1,57,82,649
1842–43	1,62,71,637
1843–44	1,76,97,078
1844–45	1,74,68,370
1845–46	1,82,21,041
1846–47 Estimated	1,89,18,870
1847–48 Estimated	1,97,72,770

which is now 4½ per cent. per annum, amounted on the 1st of May last to 73,953*l.** This sum, added to the increase in the Bengal interest charge of 620,000*l.*, makes a total augmentation of charge on account of new debt, of nearly 700,000*l.* per annum; and since the 1st of May 1848, the deficiency in your remittances has rendered it needful further to augment the home bond debt, and the charge for interest will be still more increased in the current year.

54. This is a burden from which relief can only be obtained by the liquidation of debt, or by a reduction in the rate of interest, and to effect either or both of these objects a surplus revenue is indispensable.

55. We shall conclude our review of the financial results of India in the last ten years, with a short notice of the charges of the province of Scinde since it came into the Company's possession in 1843–44. Those charges are stated so irregularly in the accounts, that we find it impossible to distinguish the ordinary from the extraordinary expenditure. We therefore insert in the margin† the amounts in each year as they are entered in the Bengal statements and estimates.

56. It will be observed that the aggregate of the five years' expenditure on account of Scinde, is three crores and a half, or 70 lacs per annum, but this is exclusive, we apprehend, of the pay and allowances of the regular troops employed in that territory, which merge in the ordinary military charges.

57. In the margin of paragraph 33, we inserted the amount of the revenues of Scinde in the five years in question, the aggregate of which is not quite 120 lacs. Deducting that sum, however, from the above total charge of 350 lacs, we arrive at an excess of expenditure of 230 lacs, exclusive, as already observed, of the pay to the regular troops. For four years prior to the occupation of the territory of Scinde, India was subjected to a large annual expenditure on account of the "Scinde field force," employed on the frontier in furtherance of our operations against Affghanistan.‡ This expense is therefore more applicable to the Affghan

* Home Bond Debt.

Amount bearing interest in 1839–40	£. 1,734,300
Ditto in 1847–48	2,799,600
Increase	£. 1,065,300
Interest on £. 1,734,300, at 3 per cent. per annum, is	£. 52,029
Ditto on £. 2,799,600 at 4½ per cent., is	125,982
Increase	£. 73,953

† Charges on Account of Scinde.

	1843–44.	1844–45.	1845–46.	Estimated 1846–47.	Estimated 1847–48.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Allowances to the ex-Ameers of Scinde	1,50,000	2,34,266	2,31,611	2,42,148	2,90,300
Officer in charge of the Ameers	51,364	1,14,849	58,869	57,600	55,000
Ordinary Civil Charges	6,42,557	11,22,789	13,02,009	33,05,030	15,56,654
General Treasury in Scinde	16,760	—	—	—	
Ordinary Military Charges for Salary, &c., of Executive Officers, Pay of Irregular Corps, &c.	—	—	12,46,341	—	17,79,300
Extraordinary Civil Charges for Public Works, &c.	19,356	5,06,825	3,19,210	13,80,000	2,81,800
Military Charges	—	33,55,149	32,96,428	37,25,000	—
Batta, Ration Money, &c., to Officers and Men of Regiments employed in Scinde	—	50,680	71,909	—	—
Extraordinary Military Charges of the Scinde Force	30,88,148	—	—	—	9,55,600
Ditto War Charges in Scinde	30,46,070	—	—	—	—
Army of Scinde Commissariat Charges	4,95,878	—	—	Included in Bombay Charges above.	8,00,000
Buildings and Dead Stock	1,61,926	2,14,679	—	Ditto.	—
Extraordinary Military Charges, per Bombay Accounts	—	2,53,018	3,37,763	3,50,000	2,60,000
	76,72,059	58,52,255	68,64,140	90,59,778	59,78,654
Deduct— Extraordinary Civil and Military Receipts	19,453	43,391	60,245	1,80,000	1,42,300
Total Charges	76,52,606	58,08,864	68,03,895	88,79,778	58,36,354
Deduct also the Revenues of Scinde, as stated in the margin of par. 33	9,27,566	27,18,610	27,74,201	28,27,800	27,31,300
Excess of Charge *Rs.*	67,25,040	30,90,254	40,29,694	60,51,978	31,05,054

‡ Expense of Scinde Force.

1839–40	*Rs.* 59,67,444	1841–42	*Rs.* 86,82,892
1840–41	54,33,130	1842–43	59,23,064

Appendix, No. 11.

Affghan war than to Scinde; and as we presume the greatest portion of that expense would have ceased with the termination of our hostilities with Cabul, we must ascribe the chief part of the charges which have been incurred since 1843–44, on account of Scinde, to our occupation of that province.

58. Assuming from the tranquil state of the country, and the little variation in the income from Scinde, that the estimate for the year 1847–48 exhibits something like a standard for the future, we fear that the permanent expenditure in excess of the receipts on account of the province of Scinde will not fall short of 300,000 *l.* per annum, which sum added to the increase 700,000 *l.* for interest on debt, as shown in paragraph 53, make 1,000,000 *l.* per annum more of permanent charge in 1847–48 than existed in 1839–40.

59. The financial prospects of India, under the most favourable circumstances, therefore require that the most vigilant economy shall be exercised in every department of the State, for the restoration of affairs, if possible, to the position which they had attained in 1837–38, the year immediately preceding that in which the Affghan war commenced.

Later Estimate from Bengal for 1847–48.

60. Since the foregoing paragraphs were written, we have received the Bengal regular estimate for the year 1847–48, from which we regret to find that instead of a deficiency of *Rs.* 1,02,23,875, as assumed on account of that Presidency in the sketch estimate, and from which the result stated in the margin of paragraph 9 was obtained, the Bengal deficiency in 1847–48 is now expected to amount to *Rs.* 1,80,33,844, being a more unfavourable view than that previously given, of 78 lacs.* This difference is explained by a diminution of 60 lacs in the receipts, and by an increase of 18 lacs in the charges.

61. The falling off in the opium receipts, which is attributed to the depressed state of the markets, from failures, &c., is expected to amount to 45½ lacs; while the advances to cultivators, and the charges, are estimated at 7¼ lacs higher than they were in the sketch estimate, making together a worse result in respect of opium, of 52¾ lacs.

62. The next principal difference between the results of the two estimates arises from the exclusion from the regular estimate of the sum of 22 lacs, payable annually by the Lahore Government for the maintenance of a British force for the protection of the Maharajah and the preservation of the peace of the country. Under the treaty or agreement between the British Government and the Lahore Durbar, of 16th December 1846, the above sum was "to be paid by two instalments, or *Rs.* 13,20,000 in May or June, and *Rs.* 8,80,000 in November or December of each year." As no portion of the above sums had been realized up to the 4th December 1847, according to a letter which you had received from the resident at Lahore, bearing that date, we must presume that you had good reason to suppose that no payment would be made on that account during the remainder of the official year 1847–48, or the whole amount would not have been struck out of your last estimate. On the other hand, we find five lacs more credited in the regular than in the sketch estimate, on account of the crore and half of indemnity money from the Sikh Government.

63. The customs duty on salt is stated at eight lacs higher in the regular than in the sketch estimate. On the other hand, the proceeds from the sale of salt are assumed at ten lacs less, or deducting two lacs less for the purchase of that article, the result in respect of salt is found to be the same in the regular as in the sketch estimate.

64. We deem it unnecessary to advert to any other items of Bengal receipts and charges contained in the respective estimates, because the differences between the two views are not important.

65. The falling off in the opium receipts, and the nonpayment of the Lahore subsidy, nearly account for the serious deterioration shown in the regular estimate, as compared with the sketch estimate for 1847–48, and the final result of that year must, we apprehend, exhibit a deficiency of upwards of 1,000,000 *l.* sterling, instead of 500,000 *l.* as assumed in paragraph 9.

66. These results add great force to the remarks which we have made above in the 59th paragraph of this despatch. They, at the same time, place at a greater distance that equalization of your income and expenditure, which the late Governor-general deemed to be near its accomplishment.

67. We doubt not that the anxious attention of his successor will be directed to that indispensable object, and we shall be glad to be favoured with any views or suggestions of his Lordship, whereby the important purpose which Lord Hardinge had in view may be accomplished.

We are, &c.

J. L. Lushington.	*J. P. Muspratt.*
A. Galloway.	*J. Masterman.*
J. Loch.	*R. D. Mangles.*
C. Mills.	*W. L. Melville.*
J. Cotton.	*H. Alexander.*
R. Ellice.	*H. S. G. Tucker.*
E. Macnaghten.	

* Estimated Bengal Deficiency in 1847-48.

Per Regular Estimate	*Rs.* 1,80,33,844
Sketch ditto	1,02,23,875
Increase	*Rs.* 78,09,969

Appendix, No. 12.

COPY of a LETTER from the Court of Directors of the East India Company to the Governor-general of India in Council in the Financial Department, dated June 1852, reviewing the Finances of India from the Year 1845-46 to the latest Period.

FINANCIAL DEPARTMENT.

(No. 24, of 1852.)

OUR GOVERNOR-GENERAL OF INDIA IN COUNCIL.

Par. 1. IN our despatch, dated 25th October 1848, No. 41, we took a retrospective view of the results of the Indian finances for a period of 10 years, commencing with 1838-39, the year on which the expedition to Affghanistan was undertaken, and ending with the estimate for 1847-48, the year after peace had been established with the state of Lahore. Appendix, No. 12.

2. We propose in this despatch, to continue in our review to the latest period to which the accounts have been received.

3. We begin with the important head of "Land Revenue." In our despatch, dated 25th October 1848, No. 41, we inserted in the margin of paragraph 13, the amount of land revenue in each year from 1838-39 to 1845-46. The average receipts during the period of eight years, we find amounted to 12,89,61,986 rupees. The annual receipts, however, from 1841-42 to 1845-46, exceeded 13 crores; in 1846-47 they nearly amounted to 14 crores, a is shown in the annexed statement, and subsequently they have much exceeded that amoun

LAND REVENUE.

		Rs.	*Rs.*
1838-39 to 1845-46 -	Average receipts - -	- - -	12,89,61,986
1846-47 - - -	Bengal - - - -	3,54,40,189	
	Agra - - - -	4,77,84,472	
	Madras - - - -	3,58,99,104	
	Bombay - - - -	2,05,68,218	
			13,96,91,983
1847-48 - - -	Bengal - - - -	3,51,44,072	
	Agra - - - -	4,92,16,172	
	Madras - - - -	3,65,48,058	
	Bombay - - - -	2,30,69,644	
			14,39,77,946
1848-49 - - -	Bengal - - - -	3,50,89,547	
	Agra - - - -	4,87,87,533	
	Madras - - - -	3,64,56,955	
	Bombay - - - -	2,18,21,185	
			14,21,55,220
1849-50 - - -	Bengal - - - -	3,54,43,667	
	Agra - - - -	4,98,06,227	
	Madras - - - -	3,47 94,374	
	Bombay - - - -	2,24,40,549	
			14,24,84,817
1850-51 (Estimated) -	Bengal - - - -	3,56,25,000	
	Agra - - - -	4,97,50,000	
	Madras - - - -	3,52,89,200	
	Bombay - - - -	2,21,65,480	
			14 28,29,680

4. Favourable

4. Favourable as this view is on the whole, there has been a diminution in the total receipts from land in the old provinces of Bengal since 1843–44, and more especially when the produce is compared with the receipts of the two preceding years, which is, however, attributable to a falling off in the amount of collections from land not included in the Jummah.

Receipts in Bengal Provinces.

	Rs.
1841–42	3,76,31,780
1842–43	3,60,11,124
1843–44	3,58,17,424

5. In Agra, or the North-western Provinces, the land revenue has been more favourable, but since 1846–47 the receipts under that head have been swelled by the additional income from the "Trans and Cis Sutlej Territories." Prior to that year there was indeed an income of about seven lacs of rupees per annum from the districts of Loodianah, Ferozpore, Umballah, and Subathoo, which were then called the "North-western Frontier Division." In 1845–46 the district of Kythul was added to that division, and since that year those districts have been designated the "Cis Sutlej" Division.

"North-Western Frontier" Division, Land Revenue.

	Rs.
1844–45	7,05,964
1845–46	6,95,709

"Cis Sutlej" Land Revenue.

	Rs.
1846–47	14,44,277
1847–48	20,17,429
1848–49	20,99,839
1849–50	21,91,147

6. In 1846–47 the "Trans Sutlej" Division also appears for the first time in the Agra accounts, being the territory acquired at the conclusion of the first war with the state of Lahore. An aggregate sum, amounting latterly to about 50 lacs of rupees per annum from the Cis and Trans Sutlej Territories, has therefore been added to the land revenue of the North-western Provinces within the last few years.

"Trans Sutlej" Land Revenue.

	Rs.
1846–47	20,27,774
1847–48	26,50,051
1848–49	28,32,042
1849–50	29,41,645

Agra Land Revenue.

	Rs.
1842–43	4,48,35,121
1843–44	4,42,43,755
1844–45	4,45,25,239
1845–46	4,50,86,737
	17,86,90,852
Average	Rs. 4,46,72,713

	Rs.
1846–47	4,77,84,472
1847–48	4,92,16,172
1848–49	4,87,87,533
1849–50	4,98,06,227
	19,55,94,404
Average	Rs. 4,88,98,601

7. The Agra land revenue in the four years prior to the annexation of the Cis and Trans Sutlej Territory averaged 4,46,72,713 rupees per annum. In the four years subsequent to the annexation of that territory the average has amounted to 4,88,98,601 rupees per annum. If, however, the amount received from the new territory be deducted from the two last years, there will appear a deterioration in the land revenue from the old territory of the North-western Provinces, as compared with the first average of eight lacs of rupees, and in 1849–50 there was no improvement, as compared with that average.

	Rs.
1848–49	4,87,87,533
New Territory	49,31,881
Total	Rs. 4,38,55,652

	Rs.
1849–50	4,98,06,227
New Territory	51,32,792
Total	Rs. 4,46,73,435

8. In our despatch, dated 25th October 1848, No. 41, paragraph 15, we adverted to the improvement which had taken place in the land revenue at Madras since 1844–45, as compared with the receipts in former years. It is satisfactory to find this improvement not only sustained, but farther advanced, and that there has been an average increase in the receipts of 24 lacs of rupees per annum in the four years from 1846–47 to 1849–50, as compared with the receipts of the preceding four years. We, at the same time, observe that the current collections in 1849–50 were less, by 17 lacs, than those of the year 1848–49, the season of 1849–50 having been unfavourable in most of the collectorates under the Presidency of Madras.

Madras Land Revenue.

	Rs.
1842–43	3,27,40,722
1843–44	3,27,49,630
1844–45	3,38,58,454
1845–46	3,46,64,469
	13,40,13,269
Average	Rs. 3,35,03,317

	Rs.
1846–47	3,58,99,104
1847–48	3,65,48,058
1848–49	3,64,56,955
1849–50	3,47,97,374
	14,36,98,491
Average	Rs. 3,59,24,623

9. In order to obtain a fair comparison of the receipts from the land revenue at Bombay, in the years specified in the annexed Statement, it has been necessary to deduct the payments or allowances for enams, political stipends, allowances to zemindars, &c., because more of these payments have latterly been brought to account than formerly, when the revenue receipts in many of the collectorates were stated short of these payments. In later years the gross receipts have been more generally shown on the one hand, and the gross payments of the description already stated on the other.

Appendix, No. 12.

BOMBAY LAND REVENUE.

	Rs.	Rs.
1842-43	1,96,87,745	
Less Stipends, &c.	74,18,351	1,22,69,394
1843-44	1,94,67,696	
Stipends, &c.	80,45,372	1,14,22,324
1844-45	1,85,66,186	
Stipends, &c.	77,93,174	1,07,73,012
1845-46	1,85,32,955	
Stipends, &c.	80,35,909	1,04,97,046
		4,49,61,776
AVERAGE - - - Rs.		1,12,40,444
1846-47	2,05,68,218	
Stipends	88,69,776	1,16,98,442
1847-48	2,30,69,644	
Stipends, &c.	1,09,82,596	1,20,87,048
1848-49	2,18,21,185	
Stipends, &c.	1,14,28,244	1,03,92,941
1849-50	2,24,40,549	
Stipends, &c.	1,08,60,138	1,15,80,411
		4,57,58,842
AVERAGE - - - Rs.		1,14,39,710

10. Adopting the adjustment as above explained, we find that the average receipts from land at Bombay, in the four years from 1842-43 to 1845-46, amounted to 1,12,40,444 rupees, and in the succeeding four years, to 1,14,39,710 rupees per annum, being an augmentation of two lacs in the latter period, as compared with the former.

11. We can scarcely regard this increase with much satisfaction, seeing that the revenue charges in general of that presidency have increased from 21,47,579 rupees, the amount in 1842-43, to 24,94,070 rupees, the amount in 1849-50.

12. Looking also at the very large aggregate amount now brought to account in the Bombay disbursements for enams, allowances to zemindars, &c., as compared with the amount some years ago (for they have nearly doubled since the year 1839-40) we are of opinion that the whole of these payments call urgently for minute review, and that the titles to them should be carefully reconsidered.

ENAMS, ALLOWANCES TO ZEMINDARS, &c.

	1839-40.	1849-50.
	Rs.	Rs.
Enamdars	13,33,110	29,83,686
Political stipends	16,75,979	15,99,763
Allowances to zemindars, muz-moodars, and other village officers	20,16,661	59,61,441
Compensation to huckdars	- - -	2,92,579
Revenue, pensions, &c.	6,30,155	22,669
Rs.	56,55,905	1,08,60,138

13. In

13. In paragraph 18 of our Despatch, dated 25th October 1848, No. 41, we adverted to the depressed state of the receipts from "Customs" in Bengal, for several years after the abolition of the transit duties, and showed that the reaction towards a more favourable state commenced in 1839-40. In 1845-46, the last official year noticed in our former review, the income from this source was more than twice the amount it was in 1839-40. In the three years from 1846-47 to 1848-49, the Customs receipts fell considerably below the amount which they had attained in 1845-46; but in 1849-50, owing to large importations of salt, caused by a reduction in the duty, they exceeded the amount collected in 1845-46, by three lacs of rupees, whilst the Estimate for 1850-51 assumes that the Calcutta Customs will yield upwards of a crore of rupees in that year, of which 61 lacs are expected to be realized from duty on salt. It is from this article, indeed, that the chief increase in the Customs receipts has arisen, whilst there has been at the same time a material improvement in other imports into the port of Calcutta since 1842-43, as the following statement will show:

Bengal Customs Receipts.

	Rs.
1839-40	39,91,530
1845-46	83,35,074
1846-47	77,55,268
1847-48	74,67,556
1848-49	72,51,370
1849-50	86,32,676
1850-51 (Estimated)	1,02,73,500

Customs estimated in 1850-51.

	Rs.
On salt	61,25,000
„ imports	29,30,000
„ exports	11,93,000
Miscellaneous	21,100
Port of Calcutta	1,02,69,100
Chittagong and Balasore	4,400
TOTAL as above	Rs. 1,02,73,500

BENGAL CUSTOMS RECEIPTS FROM 1842-43 to 1850-51.

	1842-3.	1843-4.	1844-5.	1845-6.	1846-7.	1847-8.	1848-9.	1849-50.	1850-51 (Estimated.)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
On salt	26,51,540	28,80,356	27,14,888	44,31,058	39,25,544	41,36,911	39,90,083	47,87,545	61,25,000
Imports	17,58,721	19,20,801	24,86,318	27,35,935	25,95,338	22,03,905	22,13,621	26,58,376	29,30,000
Exports	10,22,145	13,57,765	13,71,108	13,11,163	11,80,806	10,77,012	10,25,865	11,02,413	11,93,000
Miscellaneous	33,888	27,303	36,372	40,296	35,559	31,699	16,901	16,113	21,100
Port of Calcutta	54,66,294	61,86,225	66,08,686	85,18,452	77,37,247	74,49,527	72,46,470	86,24,447	1,02,69,100
Chittagong and Balasore	4,948	7,232	7,702	9,413	18,021	18,029	4,900	8,229	4,400
	54,71,242	61,93,457	66,16,388	85,27,865	77,55,268	74,67,556	72,51,370	86,32,676	1,02,73,500
Deduct drawback, &c.	1,57,863	1,24,911	1,63,133	1,92,791	--	—	—	—	—
TOTAL, Customs	53,13,379	60,68,546	64,53,255	83,35,074	77,55,268	74,67,556	72,51,370	86,32,676	1,02,73,500

14. In Agra, as in Bengal, the chief item in the Customs receipts is the duty from salt, which in 1842-3 yielded 25,38,968 rupees only, and averaged nearly twice that sum in the four years from 1846-47 to 1849-50.

In 1850-51, however, the estimated duty on salt falls short of that average by 10 lacs of rupees, which the Lieutenant-governor of the North-western Provinces attributes "chiefly to the cessation of the duty on the Punjab frontier;" and the duty on other articles is estimated at a low amount.

AGRA CUSTOMS RECEIPTS.

		Rs.	Rs.
1844-45	Imports, exports, &c.	12,58,162	
	Salt duty	49,00,162	
			61,58,324
1845-46	Imports, exports, &c.	15,27,713	
	Salt duty	38,69,103	
			53,96,816
1846-47	Imports, exports, &c.	13,70,581	
	Salt duty	53,41,887	
			67,12,468
1847-48	Imports, exports, &c.	13,06,914	
	Salt duty	49,27,887	
			62,34,801

		Rs.	*Rs.*
1848-49	Imports, exports, &c.	10,94,706	
	Salt duty	46,68,983	
			57,63,689
1849-50	Imports, exports, &c.	13,46,086	
	Salt duty	54,82,097	
			68,28,183
1850-51 (Estimated)	Imports, exports, &c.	12,22,000	
	Salt duty	40,00,000	
			52,22,000

15. In paragraph 20 of our despatch, dated 25th October 1848, No. 41, we adverted to the great depression in the Madras Customs receipts, after the abolition of the transit duties by Act 6, of 1844. We showed that in the six years previously to the passing of that Act, or from 1838-39 to 1843-44, the Customs receipts yielded an average of nearly 42 lacs per annum, and that in the two years subsequently they fell to 20,01,677 rupees and 16,51,054 rupees respectively.

16. It will now be seen from the annexed statement, that in the six years subsequently to the passing of the Act above mentioned, the Customs duties at Madras have averaged little more than 14 lacs per annum. There has, consequently, been a deterioration of nearly 28 lacs of rupees a year in this branch of the public revenue since the repeal of the inland Customs duties, against which must, no doubt, be set a portion of the increase which, as shown in a previous paragraph, has since occurred in the land revenue of that Presidency.

MADRAS CUSTOMS RECEIPTS.

		Rs.	*Rs.*
1838-39 to 1843-44	Average		41,86,895
1844-45	*Rs.*	20,01,667	
1845-46		16,51,054	
1846-47		15,10,404	
1847-48		13,59,846	
1848-49		9,28,764	
1849-50		10,27,101	
	Rs.	84,78,836	
Average	*Rs.*		14,13,139
1850-51 (Estimated)	*Rs.*		11,36,460

17. The transit duties at Bombay were repealed by Act I, of 1838; the result was a reduction of nearly 12 lacs of rupees out of about 40 lacs per annum of Customs receipts, at which they stood in the year 1836-37. The falling off in the receipts of the second year after the repeal was still more remarkable; but this was, no doubt, attributable to the limited amount of imports into Bombay in 1839-40, as compared with other years. In 1840-41 the Customs receipts amounted to 33,40,118 rupees, and in the years 1842-43 to 1844-45 they exceeded that amount, but they have since fallen considerably below it.

BOMBAY CUSTOMS RECEIPTS.

	Rs.		*Rs.*
1836-37	39,97,334	1844-45	37,04,923
1837-38	36,55,976	1845-46	33,06,518
1838-39	28,21,255	1846-47	30,71,373
1839-40	23,56,013	1847-48	31,06,172
1840-41	33,40,118	1848-49	24,49,936
1842-43	34,62,161	1849-50	29,06,151
1843-44	38,42,374	1850-51 (Estimated)	31,13,600

Appendix, No. 12.

18. In paragraph 22 of our despatch, dated 25 October 1848, No. 41, referring to the receipts from Customs in all India, we observed that "the total Customs receipts, including salt duties, have risen from 149 lacs in 1838–39, to 193 lacs in 1843–44; and but for the abolition of the transit duties at Madras in the latter year, it is evident, from the increase from the Customs at the other presidencies, that the total receipts in the years subsequently to 1843–44 would have exceeded two crores per annum."

19. The following statement shows that in the years subsequent to 1843–44 the receipts from Customs had averaged upwards of 183 lacs of rupees per annum; and that the estimate for 1850–51 indicates an expectation that in that year they would reach 1,97,45,560 rupees.

TOTAL RECEIPTS from CUSTOMS from 1844–45 to 1850–51.

	BENGAL.	AGRA.	MADRAS.	BOMBAY.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1844–45 - - -	64,53,255	61,58,324	20,01,667	37,04,923	1,83,18,169
1845–46 - - -	83,35,074	53,96,816	16,51,054	33,06,518	1,86,89,462
1846–47 - - -	77,55,268	67,12,468	15,10,404	30,71,373	1,90,49,513
1847–48 - - -	74,67,556	62,34,801	13,59,846	31,06,172	1,81,68,375
1848–49 - - -	72,51,370	57,63,689	9,28,764	24,49,935	1,63,93,758
1849–50 - - -	86,32,676	68,28,183	10,27,101	29,06,151	1,93,94,111
Rs.	4,58,95,199	3,70,94,281	84,78,836	1,85,45,072	11,00,13,388
Average - *Rs.*	76,49,200	61,82,380	14,13,139	30,90,845	1,83,35,564
1850–51 (Estimated) *Rs.*	1,02,73,500	52,22,000	11,86,460	31,13,600	1,97,45,560

20. The estimated receipts from Customs in 1850–51 are higher than those realised in any preceding year under review. In Bengal the Customs receipts were expected to produce upwards of a crore of rupees in 1850–51, of which 61 lacs are estimated to arise from the importation of salt, which has considerably increased of late, and particularly since the reduction of the duty from *Rs.* 2. 12. to *Rs.* 2. 8. per India maund from 1 April 1849. We must, however, expect to find that the augmentation in the quantity of salt imported will displace a portion of the Government salt, so that the receipt from the Company's sales will probably have been reduced in nearly as great a proportion as the receipts from the Customs duties on merchants' salt have risen.

21. The annexed statement shows the gross and net receipts from salt, from 1838–39 to 1850–51. In paragraph 43 of our despatch, dated 19th August 1846, No. 22, we remarked that the average proceeds from the sale of salt in Bengal, in the five years from 1837–38 to 1841–42, amounted to 1,46,25,805 rupees, or 20 lacs per annum in excess of the average amount of the preceding 10 years. In the five years from 1842–43 to 1846–47, the average receipts fell to 1,24,69,136 rupees, or to somewhat near the average proceeds of the 10 years alluded to. In the three years, from 1847–48 to 1849–50, the average proceeds were still considerably lower, being only 1,08,97,264 rupees, and the estimated amount in 1850–51 is put down at the low sum of 64 lacs, clearly indicating that the imported salt is superseding that of Indian manufacture.

GROSS

Appendix, No. 12.

GROSS and NET RECEIPTS from the SALE of SALT, including EXCISE DUTY on SALT, at *Bombay*.

	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1838-39:				
Gross Receipts	2,16,09,985	40,29,534	12,57,719	2,68,97,238
Advances and Charges	40,11,971	5,57,771	1,00,041	46,69,783
Net Receipts	1,75,98,014	34,71,763	11,57,678	2,22,27,455
1839-40:				
Gross Receipts	1,88,95,683	39,88,580	13,96,933	2,42,81,196
Advances and Charges	41,02,375	5,93,812	1,22,783	48,18,970
Net Receipts	1,47,93,308	33,94,768	12,74,150	1,94,62,226
1840-41:				
Gross Receipts	1,92,72,336	38,10,037	15,90,854	2,46,73,227
Advances and Charges	44,76,859	7,63,164	1,32,222	53,72,245
Net Receipts	1,47,95,477	30,46,873	14,58,632	1,93,00,982
1841-42:				
Gross Receipts	1,92,7 ,497	39,92,395	15,01,731	2,47,70,623
Advances and Charges	52,75,994	6,29,956	1,60,808	60,66,758
Net Receipts	1,40,00,503	33,62,439	13,40,923	1,87,03,865
1842-43:				
Gross Receipts	1,87,09,379	39,97,619	16,83,005	2,43,90,003
Advances and Charges	50,12,597	7,98,847	1,58,056	59,69,500
Net Receipts	1,36,96,782	31,98,772	15,24,949	1,84,20,503
1843-44:				
Gross Receipts	1,85,09,428	43,21,604	18,60,563	2,46,91,595
Advances and Charges	58,33,992	5,76,142	1,61,284	65,71,418
Net Receipts	1,26,75,4 36	37,45,462	16,99,279	1,81,20,177
1844-45:				
Gross Receipts	1,88,86,384	45,25,604	20,04,122	2,54,16,110
Advances and Charges	55,94,421	7,40,486	1,56,635	64,91,542
Net Receipts	1,32,91,963	37,85,118	18,47,487	1,89,24,568
1845-46:				
Gross Receipts	1,53,56,747	47,06,411	22,74,754	2,23,37,912
Advances and Charges	49,18,861	6,66,013	1,65,554	57,50,428
Net Receipts	1,04,37,886	40,40,398	21,09,200	1,65,87,484
1846-47:				
Gross Receipts	1,64,90,382	45,56,352	19,30,219	2,29,76,953
Advances and Charges	42,46,767	5,47,234	1,53,596	49,47,597
Net Receipts	1,22,43,615	40,09,118	17,76,623	1,80,29,356
1847-48:				
Gross Receipts	1,59,21,009	48,57,218	25,28,430	2,33,06,657
Advances and Charges	35,88,737	6,67,905	1,85,460	44,42,102
Net Receipts	1,23,32,272	41,89,313	23,42,970	1,88,64,555
1848-49:				
Gross Receipts	1,35,16,804	45,07,977	22,81,922	2,03,06,703
Advances and Charges	33,62,566	7,38,537	1,75,800	42,76,903
Net Receipts	1,01,54,238	37,69,440	21,06,122	1,60,29,800
1849-50:				
Gross Receipts	1,34,69,341	46,45,926	23,24,871	2,04,40,138
Advances and Charges	32,64,058	8,12,614	1,69,785	42,46,457
Net Receipts	1,02,05,283	38,33,312	21,55,086	1,61,93,681
1850-51:				
Gross Receipts	1,02,89,300	46,76,120	22,79,560	1,72,44,980
Advances and Charges (Estimated)	38,36,739	8,14,000	1,80,400	48,31,139
Net Receipts	64,52,561	38,62,120	20,99,160	1,24,13,841

Appendix, No. 12.

22. The annexed statement, showing the quantities of salt sold and imported, from 1841–42 to 1850–51, further corroborates this view.

BENGAL.

QUANTITY of SALT sold, showing also the QUANTITY Imported.

	Sold at the Presidency.	Sold in the Provinces.	Total Sold.	Imported.	GRAND TOTAL.
	Indian Maunds.	*Indian Maunds.*	*Indian Maunds.*	*Indian Maunds.*	*Indian Maunds.*
1841–42 - - -	39,59,336	8,33,026	47,92,362	6,12,592	54,04,954
1842–43 - - -	38,70,635	8,36,798	47,07,433	8,92,743	56,00,176
1843–44 - - -	39,07,624	8,27,967	47,35,591	9,67,011	57,02,602
1844–45 - - -	41,50,346	8,64,391	50,14,737	9,70,596	59,85,333
1845–46 - - -	33,99,275	9,15,202	43,14,477	15,82,187	58,96,664
1846–47 - - -	37,11,447	9,95,713	47,07,160	14,66,744	61,73,904
1847–48 - - -	39,92,316	9,15,876	49,08,192	16,15,086	65,23,278
1848–49 - - -	33,16,637	9,20,480	42,37,117	16,10,256	58,47,373
1849–50 - - -	33,76,357	10,75,828	44,52,185	21,03,219	65,55,404
1850–51 - - -	28,25,101	8,50,141	36,75,242	26,01,034	62,76,276

From 1841–42 to 1843–44, the quantity of Government salt sold annually exceeded 47 lacs of maunds, whilst the quantity imported was, on the average, little more than eight lacs of maunds. In November 1844, the Customs duty on salt was reduced from 3 ¼ to 3 rupees per maund, and in the following year the quantity imported rose to nearly 16 lacs of maunds. In April 1847 the duty was further reduced, from 3 to 2 ¾ rupees per maund, and on 1st April 1849 it was still further reduced to 2 ½ rupees per maund, and fixed for four years at that rate. The effect of this measure would appear to have increased the imports to 26 lacs of maunds. Although the quantity of salt sold by the Government maintained the previous average, till the year 1847–48, it has since fallen below it, and in the year 1850–51 the Government sales were reduced to 36 ¾ lacs of maunds. But the addition to the quantity imported has exceeded the reduction in the quantity of Government salt sold, and it follows that a larger consumption of the article than before has taken place under the system now prevailing.

23. The following is a combined view of the financial results of the salt revenue in Bengal, whether derived from profit on the sales by Government, or from Customs duty on salt imported by merchants, from 1839–40 to the latest accounts received:

		Rs.	*Rs.*	*Rs.*
1839–40 -	Customs duty at 3 ¼ rupees per maund on salt imported - - - - -	- - -	13,34,452	
	Receipts from the sale of salt by Government - - - - - -	1,88,95,683		
	Deduct advances and charges -	41,02,375		
			1,47,93,308	
				1,61,27,760
1840–41 -	Customs duty - - - - - -	- - -	17,13,384	
	Receipts from the sale of salt - -	1,92,72,336		
	Deduct advances and charges -	44,76,859		
			1,47,95,477	
				1,65,08,861

		Rs.	Rs.	Rs.
1841–42 -	Customs duty on salt - - -	- - -	18,45,120	
	Receipts from the sale of salt - -	1,92,76,497		
	Deduct advances and charges -	52,75,994		
			1,40,00,503	
				1,58,45,623
1842–43 -	Customs duty on salt - - -	- - -	26,51,540	
	Receipts from the sale of salt - -	1,87,09,379		
	Deduct advances and charges -	50,12,597		
			1,36,96,782	
				1,63,48,322
1843–44 -	Customs duty on salt - - -	- - -	28,80,356	
	Receipts from the sale of salt - -	1,85,09,428		
	Deduct advances and charges -	58,33,992		
			1,26,75,436	
				1,55,55,792
1844–45 -	Customs duty on salt reduced from 3¼ to 3 rupees per maund, from 11 November 1844 - - -	- - -	27,14,888	
	Receipts from the sale of salt - -	1,88,86,384		
	Deduct advances and charges -	55,94,421		
			1,32,91,963	
				1,60,06,581
1845–46 -	Customs duty on salt - - -	- - -	44,31,058	
	Receipts from the sale of salt - -	1,53,56,747		
	Deduct advances and charges -	49,18,861		
			1,04,37,886	
				1,48,68,944
1846–47 -	Customs duty on salt reduced from 3 to 2¾ rupees per maund, from 1 April 1847 - - -	- - -	39,25,544	
	Receipts from the sale of salt - -	1,64,90,382		
	Deduct advances and charges -	42,46,767		
			1,22,43,615	
				1,61,69,159
1847–48 -	Customs duty on salt - - -	- - -	41,36,911	
	Receipts from sale of salt - - -	1,59,21,009		
	Deduct advances and charges -	35,88,737		
			1,23,32,272	
				1,64,69,183
1848–49 -	Customs duty on salt reduced from 2¾ to 2½ rupees per maund, from 1 April 1849 - - -	- - -	39,90,083	
	Receipts from sale of salt - - -	1,35,16,804		
	Deduct advances and charges -	33,62,566		
			1,01,54,238	
				1,41,44,321
1849–50 -	Customs duty on salt - - -	- - -	47,87,545	
	Receipts from the sale of salt - -	1,34,69,341		
	Deduct advances and charges -	32,64,058		
			1,02,05,283	
				1,49,92,828
Estimated:				
1850–51 -	Customs' duty on salt - - -	- - -	61,25,000	
	Receipts from sale of salt - - -	1,02,89,300		
	Deduct advances and charges -	38,36,739		
			64,52,561	
				1,25,77,561

Appendix, No. 12.

24. The foregoing statement shows that there has been a large declension in the total amount of the Bengal salt revenue in the last few years, and that the falling off in the receipts from Government sales in those years is considerably greater than the increase in the Customs receipts on salt imported. Some improvement is assumed in your sketch estimate for 1851–52, but we cannot rely upon the realisation of the view given in that document, and we fear that the result will still be such as we have described that of previous years.

25. You will observe from the annexed statement, comparing the earliest years with the latest of the series, of which the quantities sold have been shown above, that a very considerable reduction of revenue has taken place, notwithstanding that the quantity of the article sold and imported, was much increased. This is a loss of serious extent, and whatever may be deemed to be the wisest policy, in a commercial point of view, it cannot be contemplated in the present state of our finances without great regret, as an important element in the deficiency of revenue to meet the expenditure of the year, which still appears in your latest accounts.

NET RECEIPT FROM SALT.

	Rs.
Average of the two years 1841–42, and 1842–43 - -	1,60,96,972
Ditto of the years 1849–50 and 1850–51 - - -	1,37,85,194
Annual decreased Receipt - -	*Rs.* 23,11,778

QUANTITY OF SALT SOLD AND IMPORTED.

	Maunds.
Average of the two years, 1841–42 and 1842–43 - -	55,02,565
Ditto, 1849–50 and 1850–51 - - - - -	64,15,840
Annual increase of quantity - -	9,13,275
Or about *Tons* - -	33,500

MADRAS SALT MONOPOLY.

		Rs.
1845–46 - -	Net proceeds - -	40,40,398
1846–47 - -	„ - -	40,09,118
1847–48 - -	„ - -	41,89,313
1848–49 - -	„ - -	37,69,440
1849–50 - -	„ - -	38,33,312
1850–51 (Estimated)	„ - -	38,62,120

26. We observe that the receipts from the salt department at Madras have not maintained the improvement exhibited in the three years 1845–46 to 1847–48, when they averaged 40 ¾ lacs per annum. In the three succeeding years, 1848-49 to 1850–51 the average fell to 38 ¼ lacs, being a deterioration of more than six per cent.

BOMBAY SALT.

		Rs.
1847–48 - - -	Net receipts - -	23,42,970
1848–49 - - - to 1850–51 (Estimated)	Average receipts -	21,20,123

27. At Bombay the excise duty on salt yielded more in 1847–48 than in any preceding or subsequent year, the net receipts having amounted to 23,42,970 rupees. In the succeeding three years they averaged 21,20,123 rupees only, being a deterioration of nearly 10 per cent. per annum.

Opium.

28. We shall now advert to the important source of income derived from "Opium." In our despatch, dated 25th October 1848, No. 41, paragraphs 25 and 26, we noticed the extraordinary fluctuations under this head of revenue for several years subsequently to 1838–39, owing to the state of our relations with China.

29. The annexed statement shows the fluctuation to have been less frequent since, with the exception of the years 1847–48 and 1849–50. In 1847–48 the income from opium was less than the average of the two preceding years by 118 lacs, which in your letter, dated 7 July 1849, No. 23, you attributed to the disturbed state of the Calcutta money market at that period; and in respect of Bombay, to the increase of the duty on opium passes and the depressed state of the market. We apprehend that, both in Bengal and Bombay, the falling off is mainly attributable to the commercial difficulties which prevailed in 1847–48, which depressed the sale of the drug both in quantity and price.

Appendix, No. 12.

GROSS AND NET RECEIPTS FROM OPIUM.

		BENGAL.	BOMBAY.	TOTAL.
		Rs.	*Rs.*	*Rs.*
1845-46	Gross receipts	2,96,00,671	61,80,153	3,57,80,824
	Advances and charges	75,43,872	2,25,712	77,69,584
	Net Receipts	2,20,56,799	59,54,441	2,80,11,240
1846-47	Gross receipts	3,06,74,312	61,08,418	3,67,82,730
	Advances and charges	78,99,365	49,975	79,49,340
	Net Receipts	2,27,74,947	60,58,443	2,88,33,390
1847-48	Gross receipts	2,35,61,814	37,90,276	2,73,52,090
	Advances and charges	1,06,64,096	72,955	1,07,37,051
	Net Receipts	1,28,97,718	37,17,321	1,66,15,039
1848-49	Gross receipts	3,01,53,460	89,80,980	3,91,34,440
	Advances and charges	1,06,23,332	1,09,283	1,07,32,615
	Net Receipts	1,95,30,128	88,71,697	2,84,01,825
1849-50	Gross receipts	3,75,74,266	74,00,317	4,49,74,583
	Advances and charges	97,97,429	1,13,949	99,11,378
	Net receipts	2,77,76,837	72,86,368	3,50,63,205
Estimated: 1850-51	Gross receipts	3,09,32,731	80,71,300	3,90,04,031
	Advances and charges	1,02,19,275	83,350	1,03,02,625
	Estimated Net Receipts	2,07,13,456	79,87,950	2,87,01,406
Sketch Estimated: 1851-52	Gross receipts	2,99,71,184	72,70,600	3,72,41,784
	Advances and charges	1,02,67,100	96,500	1,03,63,600
	Estimated Net Receipts - *Rs.*	1,97,04,084	71,74,100	2,68,78,184

30. In 1848-49 the price of opium was still lower than it was in 1847-48, but the quantity sold was 33,073 chests against 22,879 in 1847-48, and the quantity of Malwa opium registered for passports in 1848-49 was 21,456 chests against 10,969 in 1847-48; hence the increase of revenue from those sources, to 2,84,01,825 rupees, in 1848-49, against 1,66,15,039 rupees in 1847-48.

31. In 1849-50 the net revenue from opium greatly exceeded that of any former period it having amounted to 3½ crores of rupees; and thus a surplus in the finances of India was realized sooner than could otherwise have been expected.

32. The increase in the opium revenue in 1849-50 may be assumed at 70 lacs beyond the average amount of even favourable years. To that extent we, therefore, consider your ordinary revenues were especially improved in that year.

33. We think it important always to keep in view the serious financial effects to which we are liable from so large a dependence on an article, the value of which is of so fluctuating a character.

34. The Sayer and Abkaree receipts, including the Moturpha tax at Madras, now yield upwards of a crore of rupees per annum. The increase in those receipts has been gradual since the year 1845-46, when they amounted to 92,71,077 rupees. The last year's actual accounts, 1849-50, show that they had risen to 1,02,86,731 rupees, and they are estimated to produce a still larger amount in 1850-51.

ppendix, No. 12.

SAYER and ABKAREE, including the MOTURPHA TAX, at *Madras*.

	BENGAL.	AGRA.	MADRAS.	BOMBAY.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1845–46 - - -	26,46,066	24,95,182	32,06,017	9,23,812	92,71,077
1846–47 - - -	27,84,932	25,87,809	30,65,692	8,83,499	93,21,932
1847–48 - - -	28,99,006	27,27,637	31,45,044	9,23,008	96,94,695
1848–49 - - -	30,43,105	29,49,306	33,05,808	9,08,036	1,02,06,255
1849–50 - - -	30,19,541	29,96,874	33,40,852	9,29,464	1,02,86,731
1850–51 (Estimated) -	31,52,100	29,50,000	33,44,430	10,23,310	1,04,69,840

35. The revenue from stamps in Bengal has gradually declined, since 1845–46, from 24 lacs to 22 lacs in 1850–51. In Agra there was a considerable increase in the stamp receipts in 1849–50, which was not, however, expected to be maintained, the amount estimated in 1850-51 being 1,40,000 rupees less than the actual receipts in 1849–50. The stamp receipts at Madras appear to have recovered from the depressed state to which they had fallen in the five years from 1844–45 to 1848–49, when they averaged little more than 3 lacs of rupees per annum. They have now increased to nearly 4½ lacs, which is, however, less than the annual receipts prior to 1844–45. The stamp duties at Bombay have also somewhat increased since 1844–45. The receipts from this source are, however, inconsiderable both at Madras and Bombay. Indeed, the whole revenue from stamps is less than 46 lacs per annum on the average of years.

STAMP DUTIES.

	BENGAL.	AGRA.	MADRAS.	BOMBAY.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1845–46 - - -	24,11,824	12,62,033	2,32,540	5,07,087	44,13,484
1846–47 - - -	23,50,433	13,41,972	2,48,123	5,35,450	44,75,978
1847–48 - - -	23,22,053	14,01,380	3,01,306	5,51,834	45,76,573
1848–49 - - -	22,49,104	14,17,892	3,68,244	5,48,922	45,84,162
1849–50 - - -	22,46,118	15,60,474	4,20,363	5,94,221	48,21,176
1850–51 (Estimated) -	22,10,500	14,20,000	4,24,490	5,82,500	46,37,490

36. In reviewing the income received from subsidies, &c., we observe that the Nizam's Government paid, in 1848–49, on account of arrears of the Mahratta Choute the large sum of 7,84,255 rupees, in addition to the current year's contribution of 1,06,944 rupees, which accounts for the total receipts from subsidies, &c., in that year being so much larger than usual. The Nagpore subsidy of eight lacs per annum was paid regularly in the years from 1845–46 to 1848–49, but in 1849–50 six lacs only were received on that account; a most unusual circumstance, requiring explanation, as this subsidy has been hitherto paid with almost as much regularity as the tributes from Mysore, Travancore, &c.

TRIBUTES, including PEISHCUSH and SUBSIDIES.

	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1845–46 - - - - - - -	13,96,132	34,46,430	8,57,482	57,00,044
1846–47 - - - - - - -	19,09,308	34,46,431	8,19,581	61,75,320
1847–48 - - - - - - -	20,99,908	34,46,431	8,59,275	64,05,614
1848–49 - - - - - - -	27,98,640	34,46,431	7,98,224	70,43,295
1849–50 - - - - - - -	18,79,699	34,46,431	8,68,035	61,94,165
1850–51 (Estimated) - - - -	20,32,560	34,46,431	10,31,190	65,10,181

37. The

37. The annual proceeds of the Tobacco Monopoly at Madras, since 1845–46, have not equalled the amount realised in that year; nor does there appear to be any tendency to improvement under this head of revenue at that presidency. Appendix, No. 12

GROSS and NET RECEIPTS from the TOBACCO MONOPOLY at *Madras*.

		Rs.	*Rs.*
1845–46	Gross receipts	9,00,752	
	Cost of the article, Moyen Tabka, &c.	2,27,052	
			6,73,700
1846–47	Gross receipts	8,85,854	
	Cost of the article, &c.	2,75,673	
			6,10,181
1847–48	Gross receipts	8,95,964	
	Cost of the article, &c.	2,26,619	
			6,69,345
1848–49	Gross receipts	9,13,879	
	Cost of the article, &c.	2,88,122	
			6,25,757
1849–50	Gross receipts	8,81,065	
	Cost of the article, &c.	2,56,543	
			6,24,522
1850–51 (Estimated)	Gross receipts	8,77,000	
	Cost of the article, &c.	2,72,020	
			6,04,980

38. With respect to the receipts and charges connected with our Indian mints, we have no doubt that but for the gain on the copper coinage, the charges would considerably exceed the receipts. The annexed statement shows that with the exception of the year 1849–50 this was the case in respect of the Calcutta mint, and we apprehend that similar results would be found in respect of the mints at Madras and Bombay, if the entries on the annual statements of those presidencies admitted of the same investigation.

ORDINARY and EXTRAORDINARY RECEIPTS and CHARGES of the *Calcutta* Mint.

	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	1850–51 (Estimated.)
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Gain on copper coinage	4,30,302	2,97,930	2,87,861	3,47,690	1,94,418	1,40,000
Other receipts	2,97,359	3,08,365	1,69,462	2,72,430	2,78,503	2,81,300
TOTAL Receipts	7,27,661	6,06,295	4,57,323	6,20,120	4,72,921	4,21,300
Deduct Charges	4,74,833	4,18,707	2,95,837	3,23,136	2,77,852	3,07,138
Net Receipts	2,52,828	1,87,588	1,61,486	2,96,984	1,95,069	1,14,162

39. The difference between the price of the copper purchased for coinage, including charges of fabrication, and the nominal value of the coinage when issued, is properly regarded as profit; but as most of the coin is again returned to the public treasuries when defaced by wear, it becomes of less value to Government than what it originally cost as metal, and hence the profit first obtained is, to some extent, nominal.

40. As the Indian mints take credit for the profits on the copper money issued, they ought to be charged with the losses incurred in the disposal of the old pyce, not only at the general treasury, but at every other treasury under Government. Until this be done it will be impossible to ascertain accurately the financial result of the great circulation of copper money in India, and we strongly recommend that this course should be invariably followed for the future at each of the presidencies.

41. With respect to the Post-office department, we observe that under the Presidency of Bengal the charges exceed the postage receipts, which is however counteracted by surplus receipts in the North Western provinces.

Appendix, No. 12.

42. At Madras the charges are in excess of the Post-office receipts, and at Bombay they exceed the receipts to the extent of more than one and a half lacs of rupees per annum on the average, which, we presume, may be accounted for by the explanation given by the Postmaster-general at Bombay, in a letter dated 20th May 1847, received through your Government, in reference to our observations on the results of previous years to have arisen "from the greatly increased overland communication between England and India having rendered it necessary for Government to make additions to the Bombay postal establishments, on which devolve the duty and expense of sorting and despatching the overland mails for all India, and of carrying them beyond the limits of this presidency, whilst the inland postage realized on by far the greatest portion of the overland letters and papers, instead of being exhibited as a portion of the receipts of Bombay is carried to the credit of the Calcutta, Madras, and Agra presidencies."

ORDINARY and EXTRAORDINARY RECEIPTS and CHARGES of the POST-OFFICES at the several Presidencies.

	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	1850–51. (Estimated.)
BENGAL:	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Receipts	5,96,560	5,34,016	5,14,237	4,86,043	4,90,019	4,94,400
Charges	5,85,825	5,88,073	5,50,357	5,46,324	5,44,224	5,21,900
Net Receipts	10,735	—	—	—	—	—
Excess of Charge	—	54,057	36,120	60,281	54,205	27,500
AGRA:						
Receipts	6,61,985	7,73,176	8,01,935	9,14,125	9,37,177	9,00,000
Charges	6,32,019	7,09,073	7,37,270	7,89,796	8,19,911	8,50,000
Net Receipts	29,966	64,103	64,665	1,24,329	1,17,266	50,000
MADRAS:						
Receipts	4,02,066	3,94,380	4,15,282	3,99,274	4,03,773	4,03,770
Charges	4,03,608	4,33,680	4,40,788	4,42,395	4,35,031	4,33,440
Excess of Charge	1,542	39,300	25,506	43,121	31,258	29,670
BOMBAY:						
Receipts	2,47,919	2,60,178	2,31,973	2,45,084	2,42,835	2,46,000
Charges	3,83,568	3,87,000	4,23,372	4,01,734	3,94,843	4,03,770
Excess of Charge	1,35,649	1,26,822	1,91,399	1,56,650	1,52,008	1,57,770

43. We presume that the inland postage thus alluded to was realised within the presidencies of Bengal, Madras, and Agra, in which case it would be properly applicable to those presidencies. But if the postage was realized within the presidency of Bombay it should have been credited as a receipt of that presidency, it being inconvenient and useless to adjust, in the account of supplies between the presidencies, particular items of receipt and charge which may be thought more applicable to one presidency than to another.

44. That the overland communications with India and the improvement in the postal arrangements in the interior have added largely to the charges of Government, there can be no doubt, and we trust the advantages to the public and to commerce have been more than commensurate thereto. It will nevertheless be proper to conduct the altered system with as much economy as is consistent with an efficient discharge of all the duties connected with the postal administration.

45. In paragraph 31 of our despatch, dated 25th October 1848, No. 41, we remarked that the improvement which had taken place in the revenues of Singapore, Penang, and Malacca in 1841–42 was not expected to be maintained in the years 1846–47 and 1847–48, which has proved to be the case, the deterioration having in fact been greater than was estimated. Since 1847–48 there has been some improvement, but the average receipts are still short of seven lacs of rupees per annum, while the charges, exclusive of the pay of the troops employed in the eastern settlements, but including all other military charges, average more than 12 lacs of rupees per annum.

Eastern Settlements.

Revenues.

	Rs.		*Rs.*
1840–41 - - - -	5,56,329	1846–47 - - - -	6,45,744
1841–42 - - - -	7,11,347	1847–48 - - - -	6,35,657
1842–43 - - - -	7,29,088	1848–49 - - - -	7,12,761
1843–44 - - - -	7,74,622	1849–50 - - - -	6,74,197
1844–45 - - - -	7,39,806	1850–51 (Estimated) -	6,91,640
1845–46 - - - -	7,59,040		

Charges.

		Rs.	*Rs.*
1845–46 - - - -	Ordinary charges - - -	5,64,979	
	Extraordinary charges - -	1,16,671	
	Batta, &c., to troops - - -	8,26,885	
		15,08,535	
	Less, extraordinary receipts -	11,396	
			14,97,139
1846–47 - - - -	Ordinary charges - - -	5,92,539	
	Extraordinary charges - -	82,102	
	Batta, &c. - - - -	4,93,997	
		11,68,638	
	Less, extraordinary receipts -	2,251	
			11,66,387
1847–48 - - - -	Ordinary charges - - -	5,73,869	
	Extraordinary charges - -	68,333	
	Batta, &c. - - - -	4,10,345	
		10,52,547	
	Less, extraordinary receipts -	2,964	
			10,49,582
1848–49 - - - -	Ordinary charges - - -	6,12,555	
	Extraordinary charges - -	58,807	
	Batta, &c. - - - -	3,98,673	
		10,70,035	
	Less, extraordinary receipts -	2,563	
			10,67,472
1849–50 - - - -	Ordinary charges - - -	6,11,231	
	Extraordinary charges - -	56,646	
	Batta, &c. - - - -	4,70,707	
		11,38,584	
	Less, extraordinary receipts -	982	
			11,37,602
1850–51 (Estimated) -	Ordinary charges - - -	6,39,830	
	Extraordinary charges - -	1,40,000	
	Batta - - - - -	5,37,690	
		13,17,520	
	Less, extraordinary receipts -	1,200	
			13,16,320

46. In paragraph 32 of our above-mentioned despatch, we adverted to the progressive improvement which had taken place in the revenues from the Burmese territory from 1838–39 to 1845–46. The total receipts since the latter year have been fully maintained, as will be seen by the annexed statement, notwithstanding a falling off in the Sayer revenue, owing chiefly to a diminution in the collection of transit duties at Amherst.

Appendix, No. 12.

Revenues from the Burmese Territory.

		Rs.	Rs.
1838–39			14,68,934
1845–46			18,25,343
1846–47	Land	15,93,284	
	Sayer	2,67,911	
	Abkaree	98,101	
			19,59,296
1847–48	Land	16,70,088	
	Sayer	1,58,097	
	Abkaree	95,689	
			19,23,874
1848–49	Land	16,21,887	
	Sayer	1,68,945	
	Abkaree	95,500	
			18,86,332
1849–50	Land	16,20,146	
	Sayer	1,29,019	
	Abkaree	97,673	
			18,46,838
1850–51 (Estimated)	Land	17,32,300	
	Sayer	1,28,300	
	Abkaree	1,20,000	
			19,80,600

Revenues from the Province of Scinde.

	Rs.		Rs.
1843–44	9,27,566	1847–48	30,03,697
1844–45	27,18,610	1848–49	29,23,515
1845–46	27,74,201	1849–50	28,62,592
1846–47	26,67,305	1850–51 (Estd.)	28,47,900

47. Following the course pursued in our despatch above mentioned, we insert in the margin the ordinary receipts from the province of Scinde since its acquisition, in the year 1843–44. In 1847–48 the revenue from Scinde amounted to rather more than 30 lacs, but it has since deteriorated to about 28½ lacs per annum.

Gwalior State.

1843–44. In part compensation for losses sustained, &c. - *Rs.* 3,20,220

1843–44. Received on account war charges - - *Rs.* 10,00,000

1849–50. Received from the Gwalior state, for compensation, &c. *Rs.* 2,92,778

48. In paragraph 35 of our despatch just referred to, we observed that payment had been obtained from the Gwalior Durbar of 3,20,220 rupees, "in part of compensation for losses sustained during, and in consequence of, the late hostilities" with that state, whereas five lacs was assumed in the treaty as the amount of compensation to be defrayed; we now find that a further payment was made on that account by the Gwalior state in 1849–50, which makes more than 6 lacs, irrespective of the 10 lacs received in 1843–44 on account of the war charges.

49. The sum of 1,11,092 rupees, credited in the Bengal statement for 1848–49, as received on account of compensation for losses sustained during the hostilities with the State of Gwalior, appears by the general books for the same year, to have been erroneously entered in the statement, that item being applicable to the head of "Scindia's Reformed Contingent," should have been included in the debt account. It also appears by the general books that the balance due by Government at the close of the year 1848–49 on account of "Scindia's Reformed Contingent" was 5,26,473 rupees, and on account of the "Gwalior Contingent, under treaty of the 13th January 1844," 22,45,558 rupees.

50. By the treaty with the late Government of Lahore, dated 9th March 1846, a crore and half of rupees were to be paid to the British Government as an indemnification for the expenses of the war then concluded; and for the security of such payment the Maharajah ceded certain territories in the hill countries of the Punjab. The greater portion of this territory was, however, by treaty of the 16th March 1846, made over by the British Government to Maharajah Goolab Sing, for which he undertook to pay a moiety (75 lacs) of the indemnity of the crore and half already mentioned. The total amount received from both sources, according to the annexed statement, is only 1,19,20,860 Company's rupees; or, at the exchange laid down in the Bombay revised assay table, 1,18,31,334 Nanuckshabee rupees, of which amount the Sikh government paid 49,26,846 Nanuckshabee rupees, and

and Golab Sing, 69,04,488 Nanuckshabee rupees. There consequently remains unpaid, on account of the indemnity, about 31 lacs. Of this sum 25 lacs was owing by the Sikh government at the period of its deposition, and there is owing also by the Maharajah Golab Sing, nearly six lacs, which we presume will be forthcoming at an early period, although nothing is credited in the Bengal Estimate for 1850-51 on that account.

	N. Rs.	*N. Rs.*
Indemnity payable - -	- - -	1,50,00,000
Received from the Sikh government - - -	49,26,846	
Received from Golab Sing -	69,04,488	
		1,18,31,334
Remaining unpaid - - - *Rs.*		31,68,666

		Rs.	*Rs.*
1845-46 - - - -	From the Sikh Government -	- - -	2,98,184
1846-47 - - - -	From the Sikh Government -	39,09,428	
	From Golab Sing - - -	42,75,996	
			81,85,424
1847-48 - - - -	From Sikh Government - -	5,60,344	
	From Golab Sing - - -	17,25,596	
			22,85,940
1848-49 - - - -	From Sikh Government - -	1,96,171	
	From Golab Sing - - -	2,71,655	
			4,67,826
1849-50 - - - -	From Golab Sing - - -	- - -	6,83,486
		Company's Rs. - - -	1,19,20,860
Or, at 100 Company's rupees for 99.249 *N. Rs.*			
		Nanuckshabee Rs. - - -	1,18,31,334

51. It was also stipulated by article 9 of the Treaty with the Government of Lahore, of 16th December 1846, "That the Lahore State shall pay to the British Government 22 lacs of News Nanuckshabee rupees, of full tale and weight per annum," for the maintenance of the troops employed in the Lahore territories. Under this arrangement upwards of 50 lacs of Nanuckshabee rupees ought to have been paid to the British Government, whereas 14 lacs only appear to have been received on that account. No faith was therefore kept by the Lahore government in either of their engagements, and the subsequent rebellion and war ended in the necessary annexation of the Punjab to the British territory.

RECEIPTS from the GOVERNMENT of *Lahore* for the Maintenance of the British Troops left for the Protection of the Country.

		Rs.
1846-47	Received from Lahore Durbar for the troops at Lahore - -	2,50,000
1848-49	Ditto - - - - - - - - - - - -	10,77,664
1849-50	Ditto - - - - - - - - - - - -	1,10,087
	Co. Rs. - -	14,37,751
	or *N. Rs.* - -	14,26,953

52. It will be convenient here to review the revenues and charges of the Punjab since its acquisition, for which purpose we insert the following abstract: Punjab.

REVENUES and CHARGES of the *Punjab* and Trans-Indus Territory.

REVENUES.	1849-50.	Regular Estimate, 1850-51.	Sketch Estimate, 1851-52.	CHARGES.	1849-50.	Regular Estimate, 1850-51.	Sketch Estimate, 1851-52.
	Rs.	*Rs.*	*Rs.*		*Rs.*	*Rs.*	*Rs.*
Land Revenue - -	95,20,356	1,05,00,000	1,03,00,000	Land Revenue -	8,61,832	12,06,000	
Sayer - - -	80,958	2,75,000	23,00,000	Sayer - - -	100	- - -	17,65,000
Abkaree - - -	2,73,223			Abkaree - -	10,459	26,000	
Salt - - - -	8,32,987	12,00,000		Salt - - -	35,486	2,26,000	
Customs - - -	5,94,468	2,50,000	—	Customs - -	956	1,13,000	—
Post Office - -	1,46,579	2,00,000	1,50,000	Post Office - -	65,188	90,000	1,00,000
Stamps - - -	57,120	1,10,000	1,00,000	Stamps - - -	3,917	8,000	7,000
Judicial Fees, &c. -	59,760	60,000	90,000	Judicial Charges -	5,65,515	10,96,700	13,87,000
Sale of Presents -	35,086	10,000	10,000	Diet of Prisoners, &c.	56,289	94,500	1,00,000
Miscellaneous Receipts - - -	8,421	32,000	55,000	Police, Civil and Military - - -	7,83,489	17,36,800	19,00,000
				Local Corps - -	12,12,978	29,40,000	21,00,000
				Political Pensions, &c. - - -	4,40,549	15,00,000	18,50,000
				General Charges -	3,65,801	2,33,000	4,13,000
Ordinary Revenues -	1,16,08,958	1,26,37,000	1,30,05,000	Ordinary Charges -	44,02,559	92,70,000	96,22,000
EXTRAORDINARY RECEIPTS:				EXTRAORDINARY CHARGES:			
Proceeds of confiscated property of the late Government, &c. - -	13,43,697	25,00,000	3,00,000	Arrears of Establishment and pay of levies of former Government, &c.	23,43,173	16,65,000	6,54,000
				Buildings and Works	1,000	19,24,000	16,50,000
Refunded charges, &c.	72,851	65,000	91,000	Miscellaneous -	1,84,463	2,25,000	25,000
Extraordinary Receipts	14,16,548	25,65,000	3,91,000	Extraordinary Charges	25,28,636	38,14,000	23,29,000
TOTAL Receipts -	1,30,25,506	1,52,02,000	1,33,96,000	TOTAL Charges -	69,31,195	1,30,84,000	1,19,51,000
TOTAL Charges -	69,31,195	1,30,84,000	1,19,51,000				
Surplus Rupees -	60,94,311	21,18,000	14,45,000				

53. It will be seen by the foregoing statement, which embraces one year's actual and two years' estimated receipts and charges, that the land revenue from the Punjab may be assumed at about a crore of rupees per annum at present. The syer, abkaree and produce of salt mines, which in 1849-50 yielded less than 12 lacs, are estimated at 30 lacs in 1851-52. The Customs duties which amounted to nearly six lacs of rupees in 1849-50, have been abolished. The net revenue from stamps will probably amount to about a lac per annum, and the post-office receipts in excess of the charges are estimated in 1851-52 at 50,000 rupees.

PUNJAB.		*Rs.*
1849-50 - - -	Land Revenue - -	95,20,256
1850-51 (Estimated) -	„ - - -	1,05,00,000
1851-52 „ - -	„ - - -	1,03,00,000
1849-50 - -	Syer, Abkaree and Salt -	11,87,168
1850-51 (Estimated) -	„ - - -	14,75,000
1851-52 „ - -	„ - - -	23,00,000

54. The total ordinary revenue of the Punjab in 1849-50, is stated to have amounted to 1,16,08,958 rupees. In 1850-51, it is estimated at 1,26,37,000 rupees; and in 1851-52, at 1,30,00,000 rupees. In the latter year a considerable increase was expected in the sayer and salt receipts, in respect of which Mr. Morey, the officiating accountant, observed in his letter to your financial secretary, dated 19 August 1851, "So far as my present means of information enables me to judge, I am of opinion that the actual increase from those sources will be quite as much, if not more, than what I have reckoned upon for the present year."

55. The ordinary revenue of the Punjab may, therefore, we think, be assumed at about 130 lacs per annum.

56. With respect to the charges, it seems to be more difficult at present to form any clear idea of their probable annual amount. The charges of 1849-50 evidently afford no criteria of the amount likely to be incurred in subsequent years. The estimates for 1850-51 and 1851-52 assume the ordinary charges at 93 and 96 lacs respectively. This large amount is reached by considerable augmentations of charge under several heads. The revenue, abkaree and salt charges, which in 1850-51 are taken at 14,62,000 rupees, are in 1851-52 estimated at 17,65,000 rupees, being an increase of above three lacs of rupees. In the judicial charges, the increase is nearly as large; the addition to the general charges is nearly two lacs, and the political pensions are raised from 15 lacs to 18½ lacs in that year, and thus the reduction of 8½ lacs in the expense of the local corps is more than absorbed by augmentations of charge. The extraordinary charges for civil buildings and works are taken at 19 and 16 lacs respectively; the average of those charges, ordinary and extraordinary, would

would be 112 lacs per annum, which being deducted from a revenue of 130 lacs would leave a surplus of only 18 lacs per annum; but supposing the cost of civil buildings and works to be hereafter reduced, as we trust they will be, to 5 lacs per annum, and the charges to remain at about 95 lacs, the annual surplus would be 30 lacs. This, however, includes none of the charges of the regular troops, nor the expenses of barrack accommodation for the army. Appendix, No. 12.

57. In your letter dated 15th August 1851, No. 46, paragraphs 38 to 46, reference is made to the finances of the Punjab, and reports from the officiating accountant at Agra upon the subject are quoted, from which it is evident that no accurate conclusion had been reached as to the probable amount of the surplus. He says, "I would not, therefore, venture for the present to assume more than 40 lacs of surplus, nor do I think that the permanent result of the annexation of the Punjab upon the Indian finances will be satisfactorily ascertained till the actual accounts of 1852-53 are brought to a close."

58. We feel assured that you will see the necessity of exercising a vigilant supervision of every branch of the establishments in this new territory, with a view of keeping the total expenditure of the Punjab within the narrowest limit compatible with its efficient government. We desire to impress this the more strongly upon you, as there appears to us to be a tendency to enlarged expenditure in those districts.

59. Before we quit the subject of the Punjab finances, it may be proper to explain that the view indicated in paragraph 6 of our despatch, dated 5th February 1851, No. 10, in respect of the year 1849-50 is erroneous, and that the error was occasioned by the receipts and charges of the Cis and Trans Sutlej States having been included with those of the Punjab in the statement which accompanied our Governor-general's letter, dated 13th November 1850, No. 40.

60. In paragraph 55 of our former review, we inserted a statement of the charges on account of the province of Scinde, from the acquisition of the territory in 1843-44 to the latest information then before us. We now continue that statement from the accounts since received. Scinde.

CHARGES ON ACCOUNT OF THE PROVINCE OF SCINDE.

	1843-44.	1844-45.	1845-46.	1846-47.	1847-48.	1848-49.	1849-50.	1850-51. (Estimated.)
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
Allowance to the ex-Ameers	1,50,000	2,34,266	2,31,611	2,48,860	3,08,697	3,04,575	3,39,465	2,89,570
Officer, &c. in charge of them	51,364	1,14,849	58,869	52,766	38,856	Included in Civil Charges.		
Ordinary Civil Charges	6,59,317	11,22,789	13,02,009	15,32,450	17,78,716	13,80,018	24,61,745	14,43,180
Ordinary Military Charges for Scinde Corps, &c.	- -	- -	12,46,341	15,15,891	16,74,801	—	—	—
Extraordinary Civil Charges for Public Works, &c.	19,356	5,06,825	3,19,210	1,57,840	33,462	2,37,209	3,05,925	[illegible]8
Military Charges, including Commissariat	- -	33,55,149	32,96,428	30,63,674	18,58,893	32,58,798	28,6747 3	25,02,000
Batta Ration Money, &c. to Regiments employed in Scinde	- -	50,680	71,909	—	—	—	—	—
Extraordinary Military Charges of the Scinde Force	30,88,148	—	—	—	—	—	—	—
Ditto War Charges	30,46,070	—	—	—	—	—	—	—
Commissariat Charges	4,95,878	- - -	- Included in Military Charges.					
Buildings and Dead Stock	1,61,926	2,14,679	Included in Military Charges subsequently to 1844-45.					
Extraordinary Military Charges per Bombay Accounts	- -	2,53,018	3,37,763	2,67,433	1,06,050	—	—	—
Arrears of Commissariat Charge brought to Account in Bengal in 1848-49	- -	- -	- -	- -	- -	9,27,694	—	—
Rs.	76,72,059	58,52,255	68,64,140	68,38,914	57,99,475	61,08,294	59,74,608	44,65,550
Deduct, Extraordinary Civil and Military Receipts	19,453	43,391	60,245	3,30,839	3,86,224	3,50,099	3,07,687	41,260
Charges	76,52,606	58,08,864	68,03,895	65,08,075	54,13,251	57,58,195	56,66,921	44,24,290
Deduct also, Ordinary Revenues of Scinde, paragraph 47	9,27,566	27,18,610	27,74,201	26,67,305	30,03,697	29,23,515	28,62,592	28,47,900
Excess of Charge - *Rs.*	67,25,040	30,90,254	40,29,694	38,40,770	24,09,554	28,34,680	28,04,329	15,76,390

NET CHARGE on Account of the Province of *Scinde*.

	Rs.
1844-45	30,90,254
1845-46	40,29,694
1846-47	38,40,770
1847-48	24,09,554
1848-49	28,34,680
1849-50	28,04,329
	1,90,09,281
Average	*Rs.* 31,68,213

61. It is exceedingly difficult to arrive at an accurate view of the annual charges of the province of Scinde, from the irregular mode of bringing them to account, as shown in the preceding statement. Combining the charges of the six years from 1844-45 to 1849-50, we find the average amount, after deducting the revenue, to have been about 31 ½ lacs per annum. It is satisfactory to observe, however, that the charge has been much diminished in later years, and that, in the year 1850-51, a net charge is estimated of only 15,76,390 rupees. We shall be glad to learn that so extensive an amelioration is realized.

62. In the year 1848-49 the receipts and charges of the province of Scinde were transferred from the Bengal to the Bombay accounts, but there was an arrear of 9,27,694 rupees for commissariat charges of former years, included in the Bengal accounts of that year, which forms a part of the total charges of the six years upon which the above average has been struck; exclusive of that sum, the average charge of Scinde upon the revenues of India would be about 30 lacs per annum.

ESTIMATE.

	Rs.
Troop horse artillery	1,00,000
Foot artillery, sappers, &c.	2,00,000
2 regiments Queen's Infantry	7,00,000
6 regiments Bombay N.I.	10,00,000
Rs.	20,00,000

63. The estimate for 1850-51 promises a far more favourable result, the net charge being assumed at 15 ¾ lacs. We are afraid, however, this is a more sanguine view than the expenditure of preceding years would justify us in adopting at present, as the cost of the province of Scinde, exclusive of the expense of the regular troops of the Scinde division of the army, which we estimate at 20 lacs more, at least.

64. We consider that 20 lacs may be assumed as probable charge on account of Scinde, exclusive of the pay of the regular troops as above.

	Rs.
Stipends to the ex-Ameers of Scinde	3,00,000
General charges	3,00,000
Judicial ditto	6,00,000
Revenue and Customs	3,50,000
Indian Navy	2,50,000
Military expenses, including local corps, commissariat charges, public works, &c.	30,00,000
	48,00,000
Deduct, Revenue	28,00,000
Probable Charge of Scinde	*Rs.* 20,00,000

Sattarah.

65. The annexation of the territory of Sattarah to the Presidency of Bombay will occasion a new entry in the accounts for 1850-51, to exhibit the receipts and charges of that territory. According to the estimate for 1850-51 the charges exceed the receipts by upwards of 3 ½ lacs, as shown in the following abstract.

ESTIMATED RECEIPTS and CHARGES of *Sattarah*, 1850-51.

Receipts:	*Rs.*	Charges:	*Rs.*
General department	18,600	Political stipends	3,60,850
Judicial fees	6,000	General charges	3,85,400
Land revenue and sayer	19,85,800	Judicial charges	5,00,000
Land customs	42,000	Revenue charges, including 9 ¾ lacs in allowances to Zemindars, grants to mosques, &c.	11,57,260
	20,52,400		24,03,510
Excess of charge	3,53,830	Add, amount of extraordinary charges in excess of extraordinary receipts	2,720
	Rs. 24,06,230		*Rs.* 24,06,230

66. We certainly were not prepared to find that the annexation of "Sattarah" would entail a charge upon the general resources of India; and we hope that the actual accounts

accounts will dispel the unfavourable views given in the estimates for 1850–51 and 1851–52, which assume that the charges will exceed the receipts in the sums of 3,53,830 rupees, and 1,59,410 rupees in those years respectively. Assuming that the estimated results only are realized in 1851–52, it appears that the charges will have admitted of considerable reduction, and we desire that your attention be especially directed to the improvement of the financial result of that territory, so that it may be rendered an advantage rather than a burden to our administration.

SKETCH ESTIMATE, 1851–52 (*Sattarah*).

	Rs.		*Rs.*
Receipts - - -	20,73,560	Charges - - - -	22,28,350
		Extraordinary charges in excess of extraordinary receipts - - -	4,620
Excess of charge - -	1,59,410		
	Rs. 22,32,970		*Rs.* 22,32,970

67. Having for the sake of convenience reviewed together the charges, as well as the revenues of the lately acquired territories in the Punjab, Scinde and Sattarah, we proceed to review the other charges of the several presidencies.

68. In continuation of the statement of the general charges inserted in the margin of paragraph 39 of our despatch, dated 25th October 1848, No. 41, we annex a similar view of those charges for the subsequent years; and we have again to remark, that the increase observable in some years is chiefly nominal, and arises "from bringing to account at Bombay of larger payments than formerly in respect of enams, &c." The apparent decrease in the charges subsequently to 1847–48, is also chiefly nominal, and results from the transfer to a separate head of the expense of Scinde. The reduced amount of the charges of the two last actual years 1848–49 and 1849–50, however, exhibits a very considerable increase as compared with the first three years of the account, of which the present is a continuation.

GENERAL CHARGES, including STIPENDS, PENSIONS, &c.

		Rs.	*Rs.*
1845–46 - - - -	Bengal - - - -	1,45,97,160	
	Agra - - - -	67,06,840	
	Madras - - - -	89,39,505	
	Bombay - - - -	1,23,31,367	
			4,25,74,872
1846–47 - - - -	Bengal - - - -	1,60,55,043	
	Agra - - - -	65,21,831	
	Madras - - - -	92,73,335	
	Bombay - - - -	1,32,19,113	
			4,50,69,322
1847–48 - - - -	Bengal - - - -	1,61,53,337	
	Agra - - - -	70,10,528	
	Madras - - - -	96,81,254	
	Bombay - - - -	1,53,10,441	
			4,81,55,560
1848–49 - - - -	Bengal - - - -	1,34,06,659	
	Agra - - - -	70,29,220	
	Madras - - - -	91,33,692	
	Bombay - - - -	1,57,63,471	
			453,33,042
1849–50 - - - -	Bengal - - - -	1,33,16,787	
	Agra - - - -	76,98,231	
	Madras - - - -	95,74,847	
	Bombay - - - -	1,51,79,498	
			4,57,69,363
1850–51 (Estimated) - -	Bengal - - - -	1,28,52,640	
	Agra - - - -	72,44,000	
	Madras - - - -	93,18,008	
	Bombay - - - -	1,54,37,440	
			4,48,52,088

In the years 1838–39 to 1840–41 the general charges, including stipends, &c., amounted on the average to 3,79,12,800, rupees; the average charge in the two last years, was 4,55,51,202 rupees, which shows an increase of about 76 lacs of rupees, but of this amount, 61 lacs is occasioned by an alteration in the mode of stating the stipends, enamdars and allowances to zemindars in the Bombay accounts.

GENERAL CHARGES.

	Rs.
1838–39 - - -	3,66,27,666
1839–40 - - -	3,94,16,975
1840–41 - - -	3,76,93,757
Average - - -	*Rs.* 3,79,12,800
The average of the two years 1848–49 and 1849–50, was - -	4,55,51,202
Increase - - -	*Rs.* 76,38,402

69. With a view of showing the extent to which the general charges stated in the margin of the preceding paragraph, are influenced by the stipends, pensions, &c., we insert the annual amount of those payments at each presidency, from 1845–46 to 1850–51, inclusive.

Appendix, No. 12.

	BENGAL.	AGRA.	MADRAS.	BOMBAY.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
1845–46. Political stipends, pensions, enamdars, allowances to zemindars, &c. - -	29,30,505	44,78,018	52,81,191	80,35,909	2,07,25,623
1846–47 - ditto -	28,79,575	43,57,093	54,39,802	88,69,776	2,15,46,246
1847–48 - ditto -	29,77,906	42,02,427	58,55,961	1,09,82,596	2,40,18,890
1848–49 - ditto -	24,99,519	43,74,489	53,37,957	1,17,32,819	2,39,44,784
1849–50 - ditto -	25,50,319	48,13,748	51,11,784	1,11,99,603	2,36,75,454
Estimated: 1850–51 - ditto -	24,57,062	44,50,000	51,17,633	1,18,17,810	2,38,42,505

70. Deducting the above stipends, &c., from the general charges, we find an increase of charge in 1846–47 of nearly 17 lacs of rupees, as compared with the amount in 1845–46, and a further increase of six lacs in 1847–48. In 1846–47, the increase was principally occasioned by an addition to the provincial battalions in Bengal, by an additional outlay in repairs to public buildings, &c. In 1847–48, there was also an addition of about five lacs in the charge for provincial battalions in the North-west Provinces.

		Rs.	*Rs.*
1845–46 - - - -	General Charges - -	4,25,74,872	
	Deduct Stipends, &c. -	2,07,25,623	
			2,18,49,249
1846–47 - - - -	General Charges - -	4,50,69,322	
	Deduct Stipends, &c. -	2,15,46,246	
			2,35,23,076
1847–48 - - - -	General Charges - -	4,81,55,560	
	Deduct Stipends, &c. -	2,40,18,890	
			2,41,36,670
1848–49 - - - -	General Charges - -	4,53,33,042	
	Deduct Stipends, &c. -	2,39,44,784	
			2,13,88,258
1849–50 - - - -	General Charges - -	4,57,69,363	
	Deduct Stipends, &c. -	2,36,75,454	
			2,20,93,909
1850–51 (Estimated) - -	General Charges - -	4,48,52,088	
	Deduct Stipends, &c. -	2,38,42,505	
			2,10,09,583

71. Since 1847–48, the general charges would appear to have averaged less than their amount in 1845–46, but this is explained by the transfer as already stated of the charges on account of the province of Scinde from the general department in the Bengal accounts to a separate head in the Bombay accounts. On the whole, while we are warranted, by frequent experience, in entertaining doubts of the realization of the low estimate of these charges for the year 1850–51, we trust that their amount will not have exceeded the average of the two preceding years. It would be still more satisfactory to find those charges reduced to their amount in the years which preceded the acquisition of Scinde, which we trust will be found practicable without impairing the efficacy of the services required to be discharged.

72. In the six years reviewed the general charges, stipends, &c. amount to 27,17,54,247 rupees, of which 13,77,53,502 rupees appertain to stipends, &c., being more than a moiety of the whole amount, and averaging nearly 230 lacs per annum, abstracted from the revenue. We have before conveyed to you our earnest desire that the course of these charges should be carefully watched, so as to effect reductions in their amount upon the death of existing incumbents, wherever it is practicable.

1845–46 to 1850–51: General charges - - *Rs.* 13,40,00,745
Stipends, &c. - - 13,77,53,502
Rs. 27,17,54,247

Average of charge for stipends, &c. - - *Rs.* 2,29,58,917

73. In paragraphs 41 and 42 of our former review we remarked upon the increase which had occurred in the judicial charges, and stated that it would be desirable to inquire into the causes thereof, "with the view of effecting every practicable reduction." Those charges have apparently since been reduced, as

as will be seen by the annexed statement, to the extent of about 10 lacs per annum, but the reduction is wholly attributable to the abolition of the military police under the criminal courts in the North Western Provinces, the cost of which was about 13 lacs per annum. Appendix, No. 12.

JUDICIAL CHARGES.

		Rs.	Rs.
1845-46	Bengal	73,96,912	
	Agra	68,15,991	
	Madras	35,15,184	
	Bombay	26,48,119	
			2,03,76,206
1846-47	Bengal	76,03,508	
	Agra	67,48,272	
	Madras	35,59,596	
	Bombay	26,72,043	
			2,05,83,419
1847-48	Bengal	74,65,680	
	Agra	63,22,162	
	Madras	35,45,583	
	Bombay	25,60,488	
			1,98,93,913
1848-49	Bengal	73,27,024	
	Agra	62,30,920	
	Madras	34,85,976	
	Bombay	24,99,590	
			1,95,43,510
1849-50	Bengal	74,38,236	
	Agra	60,73,323	
	Madras	34,21,224	
	Bombay	25,63,266	
			1,94,96,049
1850-51 (Estimated)	Bengal	74,98,732	
	Agra	59,88,000	
	Madras	34,74,155	
	Bombay	26,21,717	
			1,95,82,604

74. The Bengal Judicial Charges have somewhat increased since 1845-46, while those at Madras and Bombay exhibit a slight decrease since that period. The observations quoted above, relating to their reduction, are therefore still applicable to the Judicial Charges generally.

75. The revenue charges, as shown in the annexed statement, include the expense of surveys, expenditure on canals in the North-western provinces, and in repairs of tanks at Madras. The variation in the extent of expenditure on those works, annually, necessarily occasions fluctuations in the total charges of the revenue department.

Appendix, No. 12.

REVENUE CHARGES.

		Rs.	Rs.
1845–46	Bengal	43,11,145	
	Agra	43,61,320	
	Madras	49,06,281	
	Bombay	26,14,936	
			1,61,93,682
1846–47	Bengal	43,19,408	
	Agra	44,49,421	
	Madras	52,64,474	
	Bombay	27,60,683	
			1,67,93,986
1847–48	Bengal	43,34,770	
	Agra	53,02,746	
	Madras	57,59,319	
	Bombay	27,68,913	
			1,81,65,748
1848–49	Bengal	41,43,964	
	Agra	56,55,643	
	Madras	54,62,718	
	Bombay	28,20,812	
			1,80,83,137
1849–50	Bengal	41,30,082	
	Agra	58,55,380	
	Madras	54,46,606	
	Bombay	28,05,111	
			1,82,37,179
1850–51 (Estimated)	Bengal	40,37,376	
	Agra	75,85,000	
	Madras	55,16,230	
	Bombay	28,74,460	
			2,00,13,066

76. In 1845-46 the expenditure under the three heads indicated amounted to 16,61,509 rupees; in 1846-47, to 18,51,089 rupees; 1847-48, to 30,68,907 rupees; 1848-49 to 29,29,690 rupees; 1849-50, to 30,60,201 rupees; estimated, 1850-51, to 47,33,890 rupees.

77. Allowing for the increased outlay in those works, as specified in the annexed statement, there will still remain a considerable increase in the revenue charges, which will then stand as follow:

	Rs.
1845–46	1,45,32,173
1846–47	1,49,42,897
1847–48	1,50,96,841
1848–49	1,51,53,447
1849–50	1,51,76,978
1850–51 (Estimated)	1,52,79,176

A progressive increase of charge from four lacs in 1846-47, to nearly 6 ½ lacs in 1849-50, is thus shown to have occurred in the revenue department, while the estimate for 1850-51 indicates a further increase of a lac of rupees.

EXPENSE of REVENUE SURVEYS.

		Rs.	Rs.
1845–46	Bengal	2,31,285	
	Agra	45,962	
	Bombay	3,26,761	
			6,04,008
1846–47	Bengal	2,86,951	
	Agra	51,110	
	Bombay	3,68,449	
			7,06,510
1847–48	Bengal	3,26,779	
	Agra	1,06,538	
	Bombay	3,55,441	
			7,88,758

		Rs.	
1848-49	Bengal	3,35,269	
	Agra	1,71,438	
	Bombay	3,12,747	
			8,19,454
1849-50	Bengal	3,31,166	
	Agra	1,73,848	
	Bombay	3,06,606	
			8,11,620
1850-51 (Estimated)	Bengal	3,25,500	
	Agra	1,50,000	
	Bombay	3,39,100	
			8,14,600

'Expenditure on Canals, North-West Provinces.

	Rs.
1845-46	4,44,023
1846-47	3,02,520
1847-48	9,83,584
1848-49	11,12,982
1849-50	12,78,387
1850-51 (Estimated)	30,00,000
1851-52 (Sketch Estimate)	30,00,000

Expenditure in Repairs of Tanks at *Madras*.

	Rs.
1845-46	6,13,478
1846-47	8,42,059
1847-48	12,96,565
1848-49	9,97,254
1849-50	9,70,194
1850-51 (Estimated)	9,19,290

78. This increase of charge demands your investigation, not only with a view to put a top to it, but to effect a reduction in the existing amount of the revenue charges. Some allowance must be made for the increase of charge in 1846-47, and subsequent years, as compared with the amount in 1845-46, by the annexation of the territory on the Sutlej to the North-western Provinces; but although an immediate increase at that time may thus be accounted for, that circumstance will not furnish sufficient reason to justify the progressive increase in the charges of collecting the revenue in those provinces. It is manifest also that, without any accession of territory, a progressive increase has occurred in the revenue charges at Madras, as exhibited in the margin. In the year 1839-40 the charge of collection was 21,58,906 rupees; in 1849-50 it was 23,81,827 rupees, having increased more than 10 per cent. between the two periods. We regret to observe that the estimated charge in 1850-51 is still higher.

Charges of Collecting the Revenue at *Madras*.

	Rs.
1839-40	21,58,906
1840-41	21,52,000
1841-42	21,96,850
1842-43	22,04,407
1843-44	22,44,700
1844-45	22,59,594
1845-46	22,77,755
1846-47	23,50,566
1847-48	23,69,690
1848-49	23,76,879
1849-50	23,81,827
1850-51 (Estimated)	23,97,130

79. At Bombay the charges of collecting the revenue are not so distinctly shown as at Madras; but there is good reason to suppose, from the increase which has occurred in the total amount of revenue charges at that presidency, since 1839-40, that a similar augmentation in the charges of collection has also taken place there, the revenue charges having increased from 21,67,117 rupees in 1839-40 to 24,94,070 rupees in 1849-50, or 15 per cent., and the estimate for 1850-51 being still higher.

Bombay Revenue Charges.

	Rs.
1839-40	21,67,117
1840-41	22,53,453
1841-42	22,19,741
1842-43	21,47,579
1843-44	22,97,166
1844-45	22,90,136
1845-46	22,86,313
1846-47	23,84,587
1847-48	24,10,091
1848-49	25,04,907
1849-50	24,94,070
1850-51 (Estimated)	25,31,360

80. The Customs charges have also increased since 1845-46. In Agra this increase may be accounted for by the extension of the Customs line to the newly acquired territory on the Sutlej; but as respects Bombay, we certainly expected to find a diminution rather than an increase of charge, the receipts having fallen off since that period.

Appendix, No. 12.

CUSTOMS CHARGES.

		Rs.	Rs.
1845–46	Bengal	5,35,367	
	Agra	7,49,310	
	Madras	2,13,828	
	Bombay	4,08,692	
			19,07,192
1846–47	Bengal	5,44,724	
	Agra	8,57,889	
	Madras	2,27,430	
	Bombay	4,29,215	
			20,59,258
1847–48	Bengal	5,22,220	
	Agra	9,32,663	
	Madras	2,34,207	
	Bombay	4,35,858	
			21,24,948
1848–49	Bengal	5,14,429	
	Agra	9,81,443	
	Madras	2,21,687	
	Bombay	4,44,096	
			21,61,655
1849–50	Bengal	5,24,562	
	Agra	9,34,232	
	Madras	2,15,433	
	Bombay	4,46,447	
			21,20,674
1850–51 (Estimated)	Bengal	5,17,759	
	Agra	8,80,000	
	Madras	2,14,010	
	Bombay	4,15,970	
			20,27,739

81. In the annexed view of the ordinary marine charges of India the expenses of two most important services are included, viz., that of the Indian Navy and the Bengal pilot service. The remainder of the charges are incurred on account of harbour duty, lighthouses, &c.

MARINE CHARGES, exclusive of the COST of EUROPE STORES.

		Rs.	Rs.
1845-46	Bengal	20,09,238	
	Madras	71,678	
	Bombay	22,55,145	
			43,36,061
1846–47	Bengal	21,11,480	
	Madras	1,48,983	
	Bombay	24,63,029	
			47,23,492
1847–48	Bengal	21,01,406	
	Madras	1,45,092	
	Bombay	23,45,265	
			45,91,763
1848–49	Bengal	22,48,016	
	Madras	1,13,376	
	Bombay	22,98,653	
			46,60,045
1849–50	Bengal	20,10,864	
	Madras	1,30,100	
	Bombay	21,69,287	
			43,10,251
1850–51 (Estimated)	Bengal	19,41,200	
	Madras	1,36,613	
	Bombay	26,35,660	
			47,13,473

82. The marine charges shown in the preceding paragraph do not include the cost of stores supplied by us, which since 1845–46 has averaged about nine lacs per annum.

If

Appendix, No. 12.

Cost of Europe Stores and Coal supplied to the Marine Department and Indian Navy.

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1845-46	2,47,641	890	6,09,967	8,58,498
1846-47	2,35,228	2,152	7,70,473	10,07,853
1847-48	1,51,120	9,016	6,79,408	8,39,544
1848-49	2,89,017	7,499	8,69,553	11,66,069
1849-50	2,00,326	4,682	5,61,962	7,66,970
1850-51 (Estimated)	2,30,000	13,680	6,75,700	9,19,380

If this sum were added to those charges the average amount of the whole would be little short of 55 lacs per annum, against which should be set the Marine receipts on account of pilotage, port, and light dues, the earnings of the steamers, and the portion of the passage-money derived from the steam packet service (the other portion being allotted to the commanders). These receipts altogether average, according to the annexed statement, about 14 ½ lacs per annum.

Marine Receipts.

	Bengal.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*
1845-46	10,27,919	78,850	5,91,606	16,98,375
1846-47	9,77,042	86,632	6,07,094	16,70,768
1847-48	9,58,533	71,999	4,85,725	15,16,257
1848-49	8,11,757	71,511	4,13,903	12,97,171
1849-50	7,98,616	74,883	4,41,228	13,14,727
1850-51 (Estimated)	8,01,700	80,210	4,21,970	13,03,880

83. To this should be added the average amount of the Extraordinary Marine Receipts in excess of the Extraordinary Marine Charges, in order to arrive, as nearly as possible, at the annual net amount of the Marine and Indian Navy Charges of India.

Extraordinary Marine Receipts and Charges.

		Rs.	*Rs.*	*Rs.*
1845-46	Receipts, Bengal	2,07,958		
	„ Madras	32,662		
	„ Bombay	3,50,381		
			5,91,001	
	Deduct Charges, Bengal	32,272		
	„ „ Madras	6,683		
	„ „ Bombay	85,280		
			1,24,235	
1846-47	Receipts, Bengal	1,23,513		4,66,766
	„ Madras	10,447		
	„ Bombay	3,12,993		
			4,46,953	
	Deduct Charges, Bengal	10,691		
	„ „ Madras	3,743		
	„ „ Bombay	64,076		
			78,510	
1847-48	Receipts, Bengal	79,777		3,68,443
	„ Madras	2,062		
	„ Bombay	3,66,135		
			4,47,974	
	Deduct Charges, Bengal	98,029		
	„ „ Madras	2,582		
	„ „ Bombay	69,477		
			1,70,088	
1848-49	Receipts, Bengal	85,430		2,77,886
	„ Madras	6,014		
	„ Bombay	3,21,347		
			4,12,791	
	Deduct Charges, Bengal	14,351		
	„ „ Madras	4,137		
	„ „ Bombay	67,286		
			85,774	
				3,27,017

(*continued*)

Appendix, No. 12.

		Rs.	Rs.	Rs.
1849–50 - -	Receipts, Bengal - - -	4,08,883		
	„ Madras - - -	2,237		
	„ Bombay - - -	1,51,079		
			5,62,199	
	Deduct Charges, Bengal - -	3,678		
	„ „ Madras - -	1,160		
	„ „ Bombay - -	74,369		
			79,207	
				4,82,992
1850–51 (Estd) -	Receipts, Bengal - - -	1,14,000		
	„ Madras - - -	3,390		
	„ Bombay - - -	1,25,860		
			2,43,250	
	Deduct Charges, Bengal - -	60,000		
	„ „ Madras - -	560		
	„ „ Bombay - -	40,000		
			1,00,560	
				1,42,690

The extraordinary receipts in excess of the charges average about 3½ lacs per annum, which being added to the 14½ lacs of ordinary receipts make a total deduction of 18 lacs from 55 lacs of charge, leaving a result of 37 lacs as the annual net amount of the Indian Navy and Marine charges. This charge involves such wide and various descriptions of expenditure that it requires to be kept under rigid control, and we trust that no effort will be spared to accomplish a careful revision of that expenditure, and to effect, if it can be done without impairing the efficiency of the service a reduction in the amount of those charges. We observe amongst the charges at Bombay, a very large item for the purchase of stores, against which there is a set-off for stores sold, averaging about one-third of the amount purchased. We do not understand why so large a portion of those stores, as shown in the margin, are again sold, no doubt at a sacrifice. The system appears to us to be liable to abuse, and should be carefully inquired into.

MARINE STORES Purchased and Sold at *Bombay*.

	PURCHASED.	SOLD.
	Rs.	Rs.
1845–46 - - -	9,11,595	3,35,877
1846–47 - - -	10,09,783	3,10,280
1847–48 - - -	8,47,556	3,62,500
1848–49 - - -	7,62,800	3,16,730
1849–50 - - -	5,96,340	1,46,243

84. In our former review (paragraphs 49 and 51) we showed that the ordinary military charges of India had increased from 7,67,68,552 rupees, the amount in 1838–39 (an assumed standard year of peace expenditure) to 10,25,02,177 rupees in 1845–46, one of the years of war expenditure. In 1846-47 the military charges were further increased to 10,86,69,420 rupees. In the four subsequent years 1847–48 to 1850–51, they averaged about 94 lacs less than that amount, but they are still 2½ crores per annum in excess of the peace expenditure of 1838–39.

ORDINARY MILITARY CHARGES, exclusive of the COST of EUROPE STORES.

		Rs.	Rs.
1845–46 - - - -	Bengal - - - - -	5,26,55,763	
	Madras - - - - -	3,15,30,416	
	Bombay - - - - -	1,83,15,998	
			10,25,02,177
1846–47 - - - -	Bengal - - - - -	5,99,76,205	
	Madras - - - - -	2,93,27,893	
	Bombay - - - - -	1,93,65,322	
			10,86,69,420
1847–48 - - - -	Bengal - - - - -	5,18,39,237	
	Madras - - - - -	2,86,97,152	
	Bombay - - - - -	1,89,03,697	
			9,94,40,086
1848–49 - - - -	Bengal - - - - -	5,23,03,912	
	Madras - - - - -	2,71,44,661	
	Bombay - - - - -	1,78,19,396	
			9,72,67,969
1849–50 - - - -	Bengal - - - - -	5,55,02,702	
	Madras - - - - -	2,60,96,017	
	Bombay - - - - -	1,78,74,326	
			9,94,73,045
1850–51 (Estimated) -	Bengal - - - - -	5,57,57,700	
	Madras - - - - -	2,72,60,540	
	Bombay - - - - -	1,79,37,800	
			10,09,56,040

85. In

85. In comparing the amount of the ordinary military expenditure in 1838-39, with the amount in each successive year down to 1850-51, we find an accumulated increase of charge of no less an amount than 21,67,93,572 rupees, which is exclusive of the increased charges for arms and other military stores supplied from this country, and also of the additional expenses incurred here on account of the increase and transport to India of the Queen's troops, urgently called for, and in the amount of military pay and off-reckonings to officers at home. Appendix, No. 12.

ORDINARY MILITARY CHARGES.

		Excess during War.			Excess during War.
	Rs.	*Rs.*		*Rs.*	*Rs.*
1839-40	7,83,96,111		1845-46	10,25,02,177	
1838-39	7,67,68,552		1838-39	7,67,68,552	
		16,27,559			2,57,33,625
1840-41	8,31,66,535		1846-47	10,86,69,420	
1838-39	7,67,68,552		1838-39	7,67,68,552	
		63,97,983			3,19,00,868
1841-42	8,18,53,649		1847-48	9,94,40,086	
1838-39	7,67,68,552		1838-39	7,76,68,552	
		50,85,097			2,26,71,534
1842-43	9,19,18,077		1848-49	9,72,67,969	
1838-39	7,67,68,552		1838-39	7,67,68,552	
		1,51,49,525			2,04,99,417
1843-44	9,65,77,809		1849-50	9,94,73,045	
1838-39	7,67,68,552		1838-39	7,67,68,552	
		1,98,09,257			2,27,04,493
1844-45	9,77,95,278		1850-51 (estimated)	10,09,56,040	
1838-39	7,67,68,552		1838-39	7,67,68,552	
		2,10,26,726			2,41,87,488
				Rs.	21,67,93,572

86. But there are other important items of expense entered in the India accounts, under the head of "Extraordinary Military Charges," which must not be overlooked in our endeavours to arrive at an approximation of the cost of military operations. These were much augmented at the period of the Expedition to Affghanistan in 1838-39, and have since been maintained and increased by the subsequent hostilities in which you have been engaged. We shall therefore exhibit the amount of the extraordinary military charges incurred since 1838-39, as they appear in your accounts, and deduct therefrom the amount of the extraordinary military receipts, and add the remainder to the ordinary charges already specified.

87. The extraordinary military charges comprise during war the cost of additional commissariat supplies, extra allowances to the troops, donation batta, compensation for loss of baggage, &c. &c.

88. The extraordinary military receipts comprehend the refund of advances in excess of the charges admitted, the proceeds of stores and cattle sold, bazaar collections, soldiers' stoppages and various items of receipt arising from adjustment of accounts, &c. In time of peace the extraordinary receipts usually exceed the extraordinary charges. In 1838-39, for instance, the excess of receipts amounted to 20 lacs of rupees, while in every succeeding year, the greater part of which may be regarded as a period of continued warfare, as respects expenditure, there was a large excess of extraordinary charge, as will be shown in a statement following this paragraph. The accumulated excess from 1839-40 to 1850-51 inclusive, amounts to 7,05,76,473 rupees, which being added to the accumulated excess of ordinary charge already specified make a total amount of 28,73,70,045 rupees. This sum does not, however, include the cost of the additional stores supplied from this country during the period in question, which forms a part of the home charges; allowing but a little more than a crore of rupees for this, we arrive at a conclusion that, consequent on the military operations which have occurred since the Affghan Expedition was undertaken, there has been an aggregate increased expenditure for military charges of 30 crores of rupees.

EXTRAORDINARY Military Charges in Excess of Extraordinary Military Receipts.

	Rs.
1839-40	1,27,31,96
1840-41	55,39,81
1841-42	85,05,15
1842-43	90,11,35
1843-44	55,66,64
1844-45	22,43,72
1845-46	8,06,68
1846-47	56,97,15
1847-48	82,56,67
1848-49	68,57,28
1849-50	50,53,44
1850-51 (Estimated)	3,06,57
	7,05,76,47
Excess of ordinary charge	21,67,93,57
	Rs. 28,73,70,04

89. The following is a statement of the extraordinary military receipts and charges of India, since 1838-39.

EXTRAORDINARY MILITARY CHARGES in *Bengal, Madras* and *Bombay*.

	1838–39.	1839–40.	1840–41.	1841–42.	1842–43.	1843–44.	1844–45.	1845–46.	1846–47.	1847–48.	1848–49.	1849–50.	(Estimated) 1850–51.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal	2,41,587	1,37,48,103	96,48,426	1,24,10,549	1,34,68,235	1,23,43,279	67,64,070	68,56,946	1,05,12,116	1,34,36,022	1,17,37,509	94,06,764	31,52,000
Madras	1,74,271	13,40,209	2,50,193	1,72,920	1,20,628	1,11,386	88,780	1,59,270	1,26,842	1,17,649	96,006	59,526	1,80,880
Bombay	73,086	66,344	1,19,017	94,622	65,461	41,045	310,584	3,90,638	4,57,721	3,71,948	201,905	250,028	2,00,000
Charges	4,88,944	1,51,54,656	1,00,17,636	1,26,78,091	1,36,54,324	1,24,95,710	71,63,434	74,06,854	1,10,96,673	1,39,25,619	1,20,35,420	97,16,318	35,32,880
Receipts	24,87,720	24,22,694	44,77,823	41,72,932	46,42,968	69,29,066	49,19,706	66,00,168	53,99,516	56,68,943	51,78,140	46,62,876	32,26,310
Excess of Extraordinary Charge except in 1838–39 *Rs.*	19,98,776	1,27,31,962	55,39,813	85,05,159	90,11,356	55,66,644	22,43,728	8,06,686	56,96,157	82,56,676	68,57,280	50,53,442	3,06,570

EXTRAORDINARY MILITARY RECEIPTS in *Bengal, Madras* and *Bombay*.

Bengal	3,20,802	2,66,852	5,87,580	4,43,757	5,66,824	6,38,355	6,16,632	6,15,623	7,09,642	7,33,396	6,36,816	7,24,940	3,55,700
	10,96,668	6,75,341	11,72,670	14,08,331	12,32,057	32,44,202	15,62,255	24,41,347	21,06,177	28,67,280	27,20,071	19,11,472	12,23,600
Madras	7,58,938	9,69,496	2,88,952	10,36,704	18,81,698	17,94,210	14,42,094	18,17,043	6,21,555	3,45,517	3,33,043	3,25,013	3,65,500
	2,38,399	3,66,232	12,74,449	4,47,042	2,92,680	4,09,185	4,41,178	3,74,252	9,97,194	7,54,850	6,24,667	5,72,506	5,65,610
Bombay	44,384	78,126	52,752	66,675	85,311	1,35,488	1,84,597	1,62,870	1,30,286	1,36,927	1,35,657	1,41,353	1,20,000
	28,529	66,647	11,01,420	7,70,423	5,84,398	7,07,626	6,72,950	11,89,033	8,34,662	8,30,973	7,27,886	9,87,592	5,95,900
Receipts *Rs.*	24,87,720	24,22,694	44,77,823	41,72,932	46,42,968	69,29,066	49,19,706	66,00,168	53,99,516	56,68,943	51,78,140	46,62,876	32,26,310

90. We see no advantage in entering into a detailed examination now of the enormous increase in the military charges since the year 1838–39, believing, as we do, that such increase is attributable to the series of military operations in which our armies have been more or less engaged from that period. Happily, tranquillity has been restored, and the authority of British rule in India maintained, but at a cost both in life and treasure which has been very great. Appendix, No. 12.

91. The charge for interest has necessarily increased with the augmentation of the debt during and subsequently to the military operations already mentioned. In the year 1839–40 the interest charged in the Bengal accounts was just 132 lacs. It has since progressively increased to 222 lacs, as follows, viz:

		Rs.
1840–41	Increase	14,55,002
1841–42	ditto	25,83,100
1842–43	ditto	30,72,088
1843–44	ditto	44,97,529
1844–45	ditto	42,68,821
1845–46	ditto	50,21,492
1846–47	ditto	54,11,796
1847–48	ditto	67,94,201
1848–49	ditto	78,71,399
1849–50	ditto	75,59,919
1850–51 (Estimated)	ditto	90,39,369
	Rs.	5,75,74,716

Interest Charged in the *Bengal* Accounts.

	Rs.
1839–40	1,31,99,549
1840–41	1,46,54,551
1841–42	1,57,82,649
1842–43	1,62,71,637
1843–44	1,76,97,078
1844–45	1,74,68,370
1845–46	1,82,21,041
1846–47	1,86,11,345
1847–48	1,99,93,750
1848–49	2,10,70,948
1849–50	2,07,59,468
1850–51 (Estimated)	2,22,38,918

92. We have already explained the grounds upon which we had come to the conclusion that 30 crores had been expended in increased military charge since 1838–39, and we have now shown that 5¾ crores more have been paid for interest on the money borrowed in India.

93. The remittances from India being insufficient to defray the home charges, we were compelled to increase our bond debt in the sum of 2,165,200 *l.*, which has occasioned a further charge for interest, since 1840–41, of 444,908 *l.* or 47,45,685 rupees. This sum being added to the interest stated in the Bengal accounts, shows an aggregate additional charge for interest on money borrowed of 623 lacs, which has principally resulted from the series of military operations and actual hostilities in which India has been engaged since 1838–39.

Interest paid on Home Bond Debt.

	£.	£.
1841–42	61,373	
1840–41	51,383	
		9,990
1842–43	62,256	
	51,383	
		10,873
1843–44	59,303	
	51,383	
		7,920
1844–45	64,339	
	51,383	
		12,956
1845–46	69,271	
	51,383	
		17,888
1846–47	70,010	
	51,383	
		18,627
1847–48	102,984	
	51,383	
		51,601
1848–49	150,509	
	51,383	
		99,126
1849–50	173,723	
	51,383	
		122,340
1850–51	144,970	
	51,383	
		93,587
	£.	444,908
Or, *Sicca Rs.*		44,49,080
Co.'s Rs.		47,45,685
India „ „		5,75,74,716
Co.'s Rs.		6,23,20,401

Appendix, No. 12.

This additional expenditure appears to have been met partly by borrowing in India, and at home partly by indemnity money, &c., from the Lahore and other states, to the extent of nearly a crore and a half; and the remainder we assume to have been obtained by the augmentation of the revenues since 1838–39, which, but for the increase principally of military charge, would have yielded a large surplus.

		Rs.	*Rs.*
1839 - - - -	India Debt, bearing interest - -	32,24,65,734	
1850 - - - -	Ditto - - - - - -	50,03,52,687	
	Increase -		17,78,86,953
		£.	
1839 - - - -	Home Bond Debt, at interest - -	1,734,300	
1850 - - - -	Ditto - - - - - -	3,899,500	
	Increase - - - - £.	2,165,200 or	
			2,30,95,467
		Rs.	20,09,82,420

94. We are afraid that the recent expedition against the Burmese will interrupt for a time so extensive a reduction in the military charges as might otherwise have been expected. We are not without hope, however, that with some retrenchments in the civil charges a deficiency will be averted in 1852–53. In our letter in this department, of 19th August 1846, No. 22, paragraph 136, we showed that the expense of the civil establishments of Bengal had risen, between the years 1830 and 1841, from 64 to 89 lacs of rupees per annum; and in our letter of 9th October 1850, No. 39, paragraph 2, we pointed out that between February 1844 and December 1848, the net increase of civil salaries and establishments had exceeded 36 lacs of rupees per annum. These additional charges necessarily augmented the annual deficit when it occurred.

95. We have likewise found it necessary on several occasions to remark that a considerable part of the money recently borrowed remains in your treasuries, and has augmented your cash balances, which have been gradually increasing for some time past, and are of higher amount, by some crores of rupees, than we consider the exigencies of the public service require.

96. While adverting to this point we may remark, that the latest estimate of their amount, on the 30th April 1852, exhibits the large, and, we believe, the unprecedented sum of 13,52,10,893 rupees, as expected to be lying in the Indian Treasuries at that date, of which nearly 3¾ crores were in those of the Bombay Presidency, where no demand for so large a sum is at all likely to arise. We invite your most earnest attention to these circumstances, and to the urgent expediency of applying the excess of your cash balances to the liquidation of a portion of your debt, or to an extensive reduction of the amount of interest now payable upon it.

97. Having concluded our review of the most important heads of the revenues and charges of India during the last five years, we insert a summary of the Indian view from 1834–35 to the latest advices received.

Appendix, No. 12.

A SUMMARY of the Indian View of the REVENUES and CHARGES since 1834–35.

	REVENUES.	CHARGES.	SURPLUS.	DEFICIT.
1834–35:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal - - - -	8,03,89,788	9,98,94,054	- - -	1,95,04,266
Agra - - - - -	4,95,82,660	1,54,31,557	3,41,51,103	—
Madras - - - -	4,64,18,764	4,36,80,311	27,38,453	—
Bombay - - - -	2,25,99,009	2,70,15,499	- - -	44,16,490
Sicca Rupees	19,89,90,221	18,60,21,421	3,68,89,556	2,39,20,756
Company's Rupees	21,22,56,236	19,84,22,849	3,93,48,860 2,55,15,473	2,55,15,473
		Indian Surplus - - - *Rs.*	1,38,33,387	
1835–36:				
Bengal - - - -	8,81,12,728	9,22,77,579	- - -	41,64,851
Agra - - - - -	5,10,06,116	1,77,16,460	3,32,89,656	—
Madras - - - -	5,09,47,037	4,46,20,326	63,26,711	—
Bombay - - - -	2,68,46,804	2,85,67,852	- - -	17,21,048
Company's Rupees	21,69,12,685	18,31,82,217	3,96,16,367 58,85,899	58,85,899
		Indian Surplus - - - *Rs.*	3,37,30,468	
1836–37:				
Bengal - - - -	8,85,37,782	8,97,69,673	- - -	12,31,891
Agra - - - - -	5,11,00,698	1,79,82,024	3,31,18,674	—
Madras - - - -	5,08,86,767	5,33,44,910	- - -	24,58,143
Bombay - - - -	2,74,73,634	3,10,50,836	- - -	35,77,202
Company's Rupees	21,79,98,881	19,21,47,443	3,31,18,674 72,67,236	72,67,236
		Indian Surplus - - - *Rs.*	2,58,51,438	
1837–38:				
Bengal - - - -	9,40,57,689	9,15,32,720	25,24,969	—
Agra - - - - -	4,40,90,331	1,85,16,596	2,55,73,735	—
Madras - - - -	5,00,78,884	4,58,99,156	41,79,728	—
Bombay - - - -	2,70,67,692	3,04,36,380	- - -	33,68,688
Company's Rupees	21,52,94,596	18,63,84,852	3,22,78,432 33,68,688	33,68,688
		Indian Surplus - - - *Rs.*	2,89,09,744	
1838–39:				
Bengal - - - -	8,87,29,184	9,24,30,874	- - -	37,01,690
Agra - - - - -	5,13,11,972	1,93,61,419	3,19,50,553	—
Madras - - - -	5,10,71,352	4,72,68,044	38,03,308	—
Bombay - - - -	2,47,76,459	3,05,58,742	- - -	57,82,283
Rs.	21,58,88,967	18,96,19,079	3,57,53,861 94,83,973	94,83,973
		Indian Surplus - - - *Rs.*	2,62,69,888	
1839–40:				
Bengal - - - -	7,99,17,570	10,52,18,767	- - -	2,53,01,197
Agra - - - - -	4,95,75,837	1,86,97,720	3,08,78,117	—
Madras - - - -	5,96,55,524	5,80,59,380	15,96,144	—
Bombay - - - -	2,45,51,975	3,13,09,474	- - -	67,57,499
Rs.	21,37,00,906	21,32,85,341	3,24,74,261 3,20,58,696	3,20,58,696
		Indian Surplus - - - *Rs.*	4,15,565	

Appendix, No. 12.

	REVENUES.	CHARGES.	SURPLUS.	DEFICIT.
1840–41:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal	9,03,58,258	10,83,67,894		1,80,09,636
Agra	4,70,94,186	1,76,37,147	2,94,57,039	
Madras	5,21,91,014	5,10,34,859	11,56,155	
Bombay	2,99,31,043	3,23,07,378		23,76,335
Rs.	21,95,74,501	20,93,47,278	3,06,13,194	2,03,85,969
			2,03,85,969	
Indian Surplus - - - *Rs.*			1,02,27,225	
1841–42:				
Bengal	9,10,18,177	11,53,27,741		2,43,09,564
Agra	5,27,22,957	1,92,67,133	3,34,55,824	
Madras	5,21,26,253	5,03,97,723	17,28,530	
Bombay	2,94,73,988	3,28,68,104		33,94,116
Rs.	22,53,41,375	21,78,60,701	3,51,84,354	2,77,03,680
			2,77,03,680	
Indian Surplus - - - *Rs.*			74,80,674	
1842–43:				
Bengal	9,45,32,253	12,24,18,437		2,78,86,184
Agra	5,39,85,376	2,01,50,219	3,38,35,157	
Madras	5,28,99,295	5,12,15,687	16,83,608	
Bombay	3,28,86,539	3,38,84,988		9,98,449
Rs.	23,43,03,463	22,76,69,331	3,55,18,765	2,88,84,633
			2,88,84,633	
Indian Surplus - - - *Rs.*			66,34,132	
1843–44:				
Bengal	10,33,42,773	12,69,81,407		2,36,38,634
Agra	5,42,99,440	1,78,99,577	3,63,99,863	
Madras	5,39,29,638	5,15,99,556	23,30,082	
Bombay	3,46,85,386	3,77,49,991		30,64,605
Rs.	24,62,57,237	23,42,30,531	3,87,29,945	2,67,03,239
			2,67,03,239	
Indian Surplus - - - *Rs.*			1,20,26,706	
1844–45:				
Bengal	10,59,36,268	12,15,31,727		1,55,95,459
Agra	5,60,49,654	1,94,76,944	3,65,72,710	
Madras	5,22,18,218	5,31,06,111		8,87,893
Bombay	3,32,03,568	3,99,18,073		67,14,505
Rs.	24,74,07,708	23,40,32,855	3,65,72,710	2,31,97,857
			2,31,97,857	
Indian Surplus - - - *Rs.*			1,33,74,853	
1845–46:				
Bengal	10,96,72,084	12,83,49,406		1,86,77,322
Agra	5,58,97,867	1,95,32,271	3,63,65,596	
Madras	5,31,10,519	5,42,01,680		10,91,161
Bombay	3,57,56,514	4,23,41,685		65,85,171
Rs.	25,44,36,984	24,44,25,042	3,63,65,596	2,63,53,654
			2,63,53,654	
Indian Surplus - - - *Rs.*			1,00,11,942	

Appendix, No. 12.

	REVENUES.	CHARGES.	SURPLUS.	DEFICIT.
1846-47:	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal	11,95,37,360	13,69,17,187	- - -	1,73,79,827
Agra, including Cis and Trans Sutlej Territories	6,01,02,833	1,97,70,416	4,03,32,417	—
Madras	5,35,12,884	5,20,20,519	14,92,365	—
Bombay	3,68,93,359	4,54,10,843	- - -	85,17,484
Rs.	27,00,46,436	25,41,18,965	4,18,24,782	2,58,97,311
			2,58,97,311	
Indian Surplus - - - *Rs.*			1,59,27,471	
1847-48:				
Bengal	10,62,98,018	13,60,69,654	- - -	2,97,71,636
Agra, &c.	6,14,81,520	2,02,38,973	4,12,42,547	—
Madras	5,38,16,036	5,31,43,084	6,72,952	—
Bombay	3,78,91,112	4,57,42,525	- - -	78,51,413
Rs.	25,94,86,686	25,51,94,236	4,19,15,499	3,76,23,049
			3,76,23,049	
Indian Surplus - - - *Rs.*			42,92,450	
1848-49:				
Bengal	10,63,36,759	13,25,48,411	- - -	2,62,11,652
Agra, &c.	6,07,83,975	2,09,85,975	3,97,98,000	—
Madras	5,32,18,618	5,04,36,208	27,82,410	—
Bombay, including Scinde	4,37,76,311	5,06,83,765	- - -	69,07,454
Rs.	26,41,15,663	25,46,54,359	4,25,80,410	3,31,19,106
			3,31,19,106	
Indian Surplus - - - *Rs.*			94,61,304	
1849-50:				
Bengal	11,34,69,048	12,96,26,721	- - -	1,61,57,673
Agra, &c.	6,34,52,139	2,12,76,079	4,21,76,060	—
Punjab	1,30,25,506	69,31,195	60,94,311	—
Madras	5,16,07,106	4,90,57,543	25,49,563	—
Bombay and Scinde	4,32,51,767	5,05,49,377	- - -	72,97,610
Rs.	28,48,05,566	25,74,40,915	5,08,19,934	2,34,55,283
			2,34,55,283	
Indian Surplus - - - *Rs.*			2,73,64,651	
Estimated:				
1850-51:				
Bengal	10,52,64,348	12,56,90,486	- - -	2,04,26,138
Agra, &c.	6,13,42,000	2,25,92,000	3,87,50,000	—
Punjab	1,52,10,000	1,30,92,000	21,18,000	—
Madras	5,24,60,641	4,96,13,201	28,47,440	—
Bombay, including Scinde and Sattarah	4,53,80,310	5,24,34,367	- - -	70,54,057
Rs.	27,96,57,299	26,34,22,054	4,37,15,440	2,74,80,195
			2,74,80,195	
Estimated Indian Surplus - *Rs.*			1,62,35,245	
Per Sketch Estimate:				
1851-52:				
Bengal	10,62,47,387	12,57,50,140	- - -	1,95,02,753
Agra, &c.	6,20,11,600	2,23,80,600	3,96,31,000	—
Punjab	1,34,06,000	1,19,61,000	14,45,000	—
Madras	5,19,88,360	4,94,16,230	25,72,130	—
Bombay, &c.	4,45,00,510	5,29,68,185	- - -	84,67,675
Rs.	27,81,53,857	26,24,76,155	4,36,48,130	2,79,70,428
			2,79,70,428	
Estimated Indian Surplus - *Rs.*			1,56,77,702	

Appendix, No. 12.

98. The foregoing view is, however, subject to modification and adjustment, by excluding all receipts and disbursements connected with the Company's late commercial affairs, and by incorporating with the India charges the payments made from our Home Treasury for territorial purposes, the amount of which in each year from 1834–35 is shown in the annexed statement.

HOME CHARGES.

	£.		£.
1834–35	2,162,868	1843–44	2,944,073
1835–36	2,109,814	1844–45	2,485,212
1836–37	2,210,847	1845–46	3,044,067
1837–38	2,304,445	1846–47	3,066,635
1838–39	2,615,465	1847–48	3,016,072
1839–40	2,578,966	1848–49	3,012,908
1840–41	2,625,776	1849–50	2,750,937
1841–42	2,834,786	1850–51	2,717,186
1842–43	2,458,193		

99. Those adjustments having been carefully made in the accounts of the revenues and charges of India, which we annually present to Parliament, show the following amounts of revenue and charge, with the financial results of the Indian administration since the year 1834–35.

REVENUES and CHARGES of *India* (including Home Payments), from 1834–35 to 1850–51.

	Total Revenues.	Charges in India.	Payments in England.	Total Charges.	Surplus.	Deficit.
	£.	£.	£.	£.	£.	£.
1834–35	18,652,887	16,684,496	2,162,868	18,847,364	-	194,477
1835–36	19,546,981	15,995,655	2,109,814	18,105,469	1,441,512	—
1836–37	19,674,153	16,215,082	2,210,847	18,425,929	1,248,224	—
1837–38	19,534,904	16,450,141	2,304,445	18,754,586	780,318	—
1838–39	19,819,083	17,585,405	2,615,465	20,200,870	-	381,787
1839–40	18,859,512	18,419,259	2,578,966	20,998,225	-	2,138,713
1840–41	19,546,418	18,675,467	2,625,776	21,301,243	-	1,754,825.
1841–42	20,469,017	19,405,834	2,834,786	22,240,620	-	1,771,603
1842–43	21,202,362	20,090,180	2,458,193	22,548,373	-	1,346,011
1843–44	22,113,511	20,609,697	2,944,073	23,553,770	-	1,440,259
1844–45	22,183,453	20,442,134	2,485,212	22,927,346	-	743,893
1845–46	22,754,852	21,207,650	3,044,067	24,251,717	-	1,496,865
1846–47	24,450,052	22,354,739	3,066,635	25,421,374	-	971,322
1847–48	23,348,129	22,244,043	3,016,072	25,260,115	-	1,911,986
1848–49	23,807,970	22,268,287	3,012,908	25,281,195	-	1,473,225
1849–50	25,801,968	22,696,844	2,750,937	25,447,781	354,187	—
1850–51 (Estimated)	25,540,529	23,502,052	2,717,186	26,219,238	-	678,709

100. However gloomy the foregoing statement may appear, viewed as a whole, it will be obvious, on reference to the years of peace, as distinguished from those of war, that the Indian resources, under ordinary circumstances, are not only ample to cover all necessary expenditure, but sufficient to yield a considerable surplus towards the liquidation of debt contracted in war or for outlay in public improvements.

101. In the six years from 1833–34 to 1838–39, before the effect of the Affghan Expedition was materially felt, the Indian finances yielded an average surplus of nearly half a million. In the next 10 years, from 1839–40 to 1848–49, which may be regarded financially as an uninterrupted period of warfare, involving the campaigns of Affghanistan, in Scinde and in the Punjab, we find that the aggregate charges exceeded the revenues in the sum of 15,048,702 *l.*, being an average deficiency of a million and a half a year.

	Surplus.	Deficit.
	£.	£.
1833–34	49,398	—
1834–35	- - -	194,477
1835–36	1,441,513	—
1836–37	1,248,224	—
1837–38	780,318	—
1838–39	- - -	381,787
	3,519,453	576,264
	576,264	
	2,943,189	
Average - - £.	490,531	

102. The costliness of Indian warfare is necessarily great, it being generally prosecuted at distances from our settled dominions, which occasions large sacrifices both in life and money. The Burmese war, as well as that in Affghanistan, are memorable examples of this fact. The Burmese war, which commenced in 1824 and terminated in 1826, occasioned so great a pressure on the finances, that there was a deficiency for several years afterwards, and there is little doubt but that war cost 15,000,000 *l.*, and augmented the debt of India from 26,468,475 *l.*, the amount at which it stood on the 30th April 1824, to 39,948,488 *l.*, its amount on the 30th April 1830, being an increase of thirteen millions and a half.

Deficiency.	£.
1824–25 - - - - - - -	3,025,746
1825–26 - - - - - - -	4,856,857
1826–27 - - - - - - -	2,484,076
1827–28 - - - - - - -	2,998,411
1828–29 - - - - - - -	1,123,525
1829–30 - - - - - - -	726,773
	£. 15,215,388

Indian Debts bearing Interest.	£.
1824 - - - - - - - -	26,468,475
1830 - - - - - - - -	39,948,488
Increase - - - - -	£. 13,480,013

103. From 1830 to 1834 the Indian debt would appear, from the Parliamentary accounts, to have undergone a considerable reduction, but this in reality was not the case, the difference between the amount of the debt at the two periods being more than accounted for by the relative value of the Indian currency in sterling money, as converted at the high rates of exchange which were formerly used in those accounts, and the rate of 2 *s.* the Sicca rupee, adopted after the passing of the Act of 3 & 4 Will. 4, c. 85. The amount of Indian debt bearing interest on the 30th April 1834 (the commencement of the new era), is shown, in order to compare it with the amount in subsequent years, and to notice shortly the principal causes of the fluctuations, observable at different periods.

India Debt.	£.
1830 -	39,948,488
1834 -	35,463,483

104. It will be seen from the statement in the margin, that a rapid reduction was effected in the debt from 1834 to 1836. This was accomplished by the application of a portion of the Company's commercial assets to that object. The large surplus revenue obtained in the three succeeding years, from 1835–36 to 1837–38, proportionately increased the Indian cash balances, and obviated the necessity of borrowing funds for the Affghan Expedition. The debt was, therefore, not materially increased between the years 1836 and 1840. Towards the close of the year 1840–41 the cash balances had, however, fallen too low to sustain the heavy demands which continued to press on the treasury; recourse was, therefore, had to the money market. A Five per Cent. Loan was accordingly opened in March 1841, and closed in January 1843, upwards of five crores of rupees having been subscribed to it within that period. This supply had become necessary by the revolt in Cabool in the winter of 1841, and the downfall of the power of Shah Soojah, which occasioned the most serious disasters to the British arms. Measures of retaliation, and punishment for the treachery and murders committed by the Affghans, were promptly and successfully executed by our army within the following year 1842. The war with Scinde, which had likewise occurred, having also terminated, your Government were enabled to close the Five per Cent. Loan.

India Debt, bearing Interest.	£.
1834 - - - -	35,463,483
1835 - - - -	33,984,654
1836 - - - -	29,832,299
1837 - - - -	30,436,246
1838 - - - -	30,249,893
1839 - - - -	30,231,162
1840 - - - -	30,703,778
1841 - - - -	32,051,088
1842 - - - -	34,378,288
1843 - - - -	36,322,819
1844 - - - -	37,639,829
1845 - - - -	38,627,954
1846 - - - -	38,992,734
1847 - - - -	41,798,087
1848 - - - -	43,085,263
1849 - - - -	44,204,080
1850 - - - -	46,908,064

105. Affairs having thus assumed a brighter prospect, you considered that the deficiency which still continued, though reduced in amount, might be supplied by a loan bearing a lower rate of interest. A new Four per Cent. Loan was accordingly advertised, and kept open from February 1843 to October 1846, the produce of which was about 2½ crores of rupees. Supplies being, however, more urgently required for the new Sikh war than could be obtained at that rate of interest, you were compelled to re-open the Five per Cent. Loan, and you continued to receive subscriptions at this rate of interest to the 7th April 1851, being two years after the annexation of the Punjab to the British possessions. The subscriptions from the re-opening of the Five per Cent. Loan, in October 1846, to its closing in April 1851, amounted to 8½ crores of rupees.

106. It will have been observed by the statement of the Indian debt bearing interest, inserted in the margin of paragraph 102, that the increase of debt between the year 1839, when the expenses of the Affghan war pressed so heavily on the finances, and the commercial assets had become exhausted, and the year 1850, when the Punjab war had terminated, amounted to 16,676,902 *l.*, of which upwards of five-sixths was borrowed at an interest of 5 per cent.

Appendix, No. 12.

	£.
Debt bearing interest 30th April 1839 - - - - - -	30,231,162
Ditto - - - - 30th April 1850 - - - - - -	46,908,064
INCREASE - - - - £.	16,676,902

	Rs.
Five per Cent. Loan of 1841, subscriptions to January 1843 - -	5,00,00,000
Four per Cent Loan of February 1843 - - - - - -	2,50,00,000
Five per Cent. Loan, re-opened October 1846 - - - - -	8,50,00,000
Rs.	16,00,00,000

107. When we last addressed you on the general state of the finances of India, under date 25th October 1848, No. 41, we entertained a very strong hope that your difficulties had at length been overcome by the establishment of peace throughout India; and we hailed with satisfaction the announcement of the measures which Viscount Hardinge had planned, before retiring from the Government, for reducing the expenditure.

108. Peace was, however, too soon interrupted, by the flagrant conduct of the Sikh army and chiefs, to admit of the early amelioration in the Indian finances which Lord Hardinge confidently relied upon on his quitting India. The generous policy of his Lordship towards the young Maharajah Dhuleep Sing and the Sikh nation, after the occupation of the city of Lahore by our army, made but a transient impression on the sirdars and chiefs, for they soon secretly violated the engagements of the State by a series of intrigues, the object of which could not be mistaken; treachery, rebellion, and open hostilities, followed in quick succession.

109. The renewal of war in the Punjab thus frustrated the measures in progress for bringing the expenditure of India within its resources. Grievous as this disappointment has been to us, we must admit that the war, on the part of our Government, was inevitable. The papers relating to the Punjab, laid before Parliament by command of Her Majesty in 1849, fully demonstrate this fact, and convince us that nothing short of surrendering British authority in that part of India at least, could have prevented the collision which was the result of the invasion of our territory, and which ended in the annihilation of the Sikh Government.

110. In the admirable review of our relations with the Punjab by the Governor-general, the Marquis of Dalhousie, dated Sidham, 7th April 1849, No. 20, and printed in continuation of the Papers relating to the Punjab before Parliament, already noticed, it is clearly shown, that the real object of the Sikhs from the beginning, was the destruction of the British power in the East, for which purpose they not only invited the aid of Dost Mahomed Khan from Cabool, but "laboured to induce other states and sovereigns in India to attack us also." The question at issue was, therefore, one of national safety on our part, and called for extraordinary vigour, and the continuance for a time of war expenditure on a heavy scale. "Every regiment," the Marquis of Dalhousie observes, "which could be made available, without rashly weakening the provinces in India, was ordered to the frontier. The native army was immediately augmented; a reinforcement of European troops was applied for. The Government of Bombay was requested to dispatch a strong division to Mooltan from the side of Scinde. The Government of Fort St. George was solicited to supply by its troops the places of additional regiments which were ordered to be sent to the frontier from Bengal."

111. The exertions of our Indian Government were happily crowne with entire success a second time in the Punjab; and the territory, as an act of the last necessity, has been annexed to the British empire in India. This result will prevent the recurrence of such expensive and devastating wars as have prevailed since the death of Runjeet Sing, with whom the British Government had been on terms of amity for 30 years; and will prove, we trust, at no distant period, of mutual advantage to the people and to our Government, by a just administration of the affairs of the country.

112. We have received your letter, dated 5th December 1851, No. 64, reporting on the sketch estimates of the revenues and charges of India for the year 1851-52, and we regret to find that they exhibit a final deficiency, after including the Home charges, of 78,84,678 rupees.

113. We have not overlooked the compensating circumstances that, within the period under review, considerable outlays have been made in the prosecution of public works, such as must eventually contribute largely to the improvement of Her Majesty's Indian territories.

EXTRAORDINARY CHARGES in SKETCH ESTIMATES for 1851-52.

	Rs.	Rs.
Bengal: Purchase of land for railway	3,25,000	
Bombay: Ditto and compensation	4,80,700	
		8,05,700
Canals in the North-western Provinces		30,00,000
Civil building in the Punjab		13,00,000
Military buildings in Punjab, &c.		31,00,000
	Rs.	82,05,700
	Rs.	
Estimate of war charges in Aden	6,50,000	
For the suppression of piracy in the Eastern settlements, &c.	80,000	
Payment on account of unclaimed estates under Act 5, of 1851	2,00,000	
		9,30,000
	Rs.	91,35,700

We observe that more than 82 lacs have been thus applied; and further, that a sum exceeding 9 lacs is included in the general expenditure for war charges at Aden, and for some miscellaneous objects not of a character likely to recur in succeeding years. The aggregate amount of these charges exceeds the sum by which your total income appears to be deficient, as compared with the total expenditure. But as the larger portion of the cost of these public works is applicable to such as are in progress only, and which will call for similar outlays in future years, we cannot but regard with much anxiety the existing deficiency; and we feel the importance of impressing in the strongest manner upon your consideration, the necessity of using your most strenuous endeavours to effect, by every practicable economy and retrenchment consistent with the due administration of the public service, such reductions of charge and debt as may conduce to the restoration of a favourable balance between the receipts and expenditure of the Indian finances.

We are, &c.

(signed) *J. W. Hogg.* *Wm. J. Eastwick.*
Russell Ellice. *J. Masterman.*
W. Wigram. *J. Petty Muspratt.*
C. Mills. *H. Shank.*
J. L. Lushington. *Rd. Jenkins.*
E. Macnaghten. *J. A. Moore.*
Wm. Dent. *Robert Campbell.*

London, 3 June 1852.

East India House,
18 June 1852.

JAMES C. MELVILL.

Appendix, No. 13.

TOTAL ANNUAL EXPENSE of the MILITARY FORCE under each Presidency, in each Year

	ROYAL TROOPS.			COMPANY'S TROOPS.							
					ARTILLERY.				NATIVE CAVALRY.		
——	Dragoons.	Infantry.	TOTAL.	Engineers and Sappers.	Horse.	European Foot.	Native Foot.	TOTAL.	Regular.	Irregular.	TOTAL.
1834–35:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bengal	76,197	217,491	293,688	26,973	95,746	96,996	36,115	228,857	236,581	109,613	346,194
Madras	36,571	185,663	222,234	33,668	56,692	68,038	17,247	141,977	202,131	- -	202,131
Bombay	39,640	100,833	140,473	32,996	36,642	42,640	17,486	96,768	75,090	34,062	109,152
TOTAL	152,408	503,987	656,395	93,637	189,080	207,674	70,848	467,602	513,802	143,675	657,477
1835–36:											
Bengal	79,830	230,301	310,131	22,959	95,423	96,062	38,931	230,416	236,827	108,723	345,550
Madras	36,165	211,885	248,050	28,317	51,994	61,783	15,289	129,066	188,479	- -	188,479
Bombay	38,534	101,927	140,461	20,830	34,410	40,007	17,770	92,187	73,485	33,313	106,798
TOTAL	154,529	544,113	698,642	72,106	181,827	197,852	71,990	451,669	498,791	142,036	640,827
1836–37.											
Bengal	72,960	218,308	291,268	21,397	91,344	93,714	34,857	219,915	228,687	112,657	341,344
Madras	37,218	218,385	255,603	26,540	50,935	60,729	14,694	126,358	194,340	- -	194,340
Bombay	38,568	106,432	145,000	18,025	35,040	39,323	18,177	92,540	75,764	33,471	109,235
TOTAL	148,746	543,125	691,871	65,962	177,319	193,766	67,728	438,813	498,791	146,128	644,919
1837–38:											
Bengal	68,929	209,297	278,226	19,940	94,254	88,881	36,948	220,083	226,287	111,932	338,219
Madras	37,619	223,062	260,681	24,959	52,219	61,346	14,669	128,234	195,005	- -	195,005
Bombay	40,224	109,779	150,003	18,079	36,759	39,347	19,460	95,566	79,307	33,630	112,937
TOTAL	146,772	542,138	688,910	62,978	183,232	189,574	71,077	443,883	500,599	145,562	646,161
1838–39:											
Bengal	74,890	209,070	283,960	20,252	94,558	84,277	40,353	219,188	228,778	131,737	360,515
Madras	33,142	216,011	249,153	25,921	48,954	57,732	15,371	122,057	193,598	- -	193,598
Bombay	41,488	104,729	146,217	20,622	40,654	37,883	19,654	98,191	82,150	33,678	115,828
TOTAL	149,520	529,810	679,330	66,795	184,166	179,892	75,378	439,436	504,526	165,415	669,941
1839–40:											
Bengal	87,578	253,858	341,436	18,958	93,454	82,117	41,455	217,026	240,448	130,705	371,153
Madras	40,121	245,365	285,486	33,550	54,399	64,915	17,873	137,187	197,695	- -	197,695
Bombay	39,777	114,830	154,607	10,865	36,332	35,384	20,973	92,689	70,839	149,275	220,114
TOTAL	167,476	614,053	781,529	63,373	184,185	182,416	80,301	446,902	508,982	279,980	788,962
1840–41:											
Bengal	83,203	352,080	435,283	19,658	97,658	84,204	44,211	226,073	235,262	154,882	390,144
Madras	32,901	176,511	209,412	28,206	47,108	60,736	17,687	125,531	190,522	- -	190,522
Bombay	37,227	115,054	152,281	11,889	35,961	38,608	16,259	90,828	74,849	202,679	277,528
TOTAL	153,331	643,645	796,976	59,753	180,727	183,548	78,157	442,432	500,633	357,561	858,194
1841–42:											
Bengal	81,308	400,768	482,076	16,546	93,186	89,396	39,070	221,652	213,985	179,492	393,477
Madras	35,431	149,922	185,353	25,113	48,295	59,865	16,437	124,597	198,234	- -	198,234
Bombay	40,439	96,157	136,596	11,478	37,917	35,115	19,635	92,667	73,698	202,487	276,185
TOTAL	157,178	646,847	804,025	53,137	179,398	184,376	75,142	438,916	485,917	381,979	867,896

Appendix, No. 13.

from 1834-35, according to the Annual Military Statements received from India.

COMPANY'S TROOPS.

INFANTRY.				Veterans.	Medical Department.	Ordnance.	Commissariat.	Staff.	Buildings, Works and Stores, and other Military Charges not included under any of the foregoing Heads.	TOTAL.
European.	NATIVE. Regular.	NATIVE. Irregular.	TOTAL.							
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
21,947	1,180,435	107,656	1,310,038	32,108	43,727	51,407	454,910	107,624	643,123	3,538,649
31,808	832,147	- -	863,955	43,024	30,681	42,509	156,513	122,828	360,986	2,220,506
26,497	389,873	9,230	425,600	14,090	24,151	37,768	143,580	96,846	160,583	1,282,007
80,252	2,402,455	116,886	2,599,593	89,222	98,559	131,684	755,003	327,298	1,164,692	7,041,162
23,519	1,157,003	117,009	1,297,531	32,031	44,011	51,138	355,982	124,135	664,799	3,478,683
29,459	741,089	- -	770,548	38,915	28,966	45,764	131,377	157,698	331,141	2,098,321
26,315	384,446	8,762	419,523	14,555	22,345	39,413	146,490	107,425	160,065	1,270,092
79,293	2,282,538	125,771	2,487,602	85,501	95,322	136,315	633,849	389,258	1,156,005	6,847,096
26,970	1,108,563	119,976	1,255,509	30,166	41,902	49,936	334,634	111,045	676,767	3,373,883
32,091	743,438	- -	775,529	41,853	30,836	45,475	126,488	158,437	457,217	2,238,676
25,819	384,005	9,123	418,947	16,593	23,291	36,884	137,770	106,749	168,258	1,273,292
84,880	2,236,006	129,099	2,449,985	88,612	96,029	132,295	598,892	376,231	1,302,242	6,885,851
23,319	1,141,972	127,863	1,293,154	30,069	41,509	52,975	359,773	118,705	660,597	3,413,250
29,617	778,533	- -	808,150	44,942	49,418	46,324	161,084	122,734	579,704	2,421,235
23,497	398,335	9,197	431,029	16,074	21,278	35,345	135,659	109,266	181,718	1,306,954
76,433	2,318,840	137,060	2,532,333	91,085	112,205	134,644	656,516	350,705	1,422,019	7,141,439
22,717	1,244,894	143,643	1,411,254	33,760	40,108	46,431	411,737	166,030	533,534	3,526,769
29,229	824,939	- -	854,168	45,477	50,334	47,030	235,246	131,487	563,543	2,518,014
29,142	473,049	11,271	513,462	19,537	25,300	46,935	275,733	158,883	142,023	1,562,731
81,088	2,542,882	154,914	2,778,884	98,774	115,742	140,396	922,716	456,400	1,239,100	7,607,514
38,760	1,238,593	234,197	1,511,550	36,321	41,847	46,880	338,495	145,448	707,540	3,776,654
53,372	971,688	- -	1,025,060	48,712	55,064	50,731	312,760	137,755	512,221	2,796,221
34,638	448,643	38,385	521,616	16,326	26,297	69,233	408,432	119,454	241,700	1,881,333
126,770	2,658,924	272,532	3,058,226	101,359	123,208	166,844	1,059,687	402,657	1,461,461	8,454,208
48,931	1,350,357	229,795	1,629,083	39,525	41,868	47,228	469,332	153,492	557,514	4,009,200
55,398	993,136	- -	1,048,534	50,345	58,951	53,567	303,174	130,283	557,765	2,756,290
44,327	473,497	53,654	571,478	17,645	30,212	56,725	639,765	135,518	257,074	2,240,943
148,656	2,816,990	283,449	3,249,095	107,515	131,031	157,520	1,412,271	419,293	1,372,353	9,006,433
47,191	1,260,986	294,318	1,602,495	39,362	43,334	47,890	545,257	165,396	624,608	4,182,093
55,002	1,005,950	- -	1,060,952	52,127	58,903	49,867	357,046	140,085	502,833	2,755,110
46,280	473,792	53,564	573,636	19,501	38,612	54,829	640,066	136,087	276,885	2,256,542
148,473	2,740,728	347,882	3,237,083	110,990	140,849	152,586	1,542,369	441,568	1,404,326	9,193,745

(continued)

Total Annual Expense of the Military Force under each Presidency, in each Year

—	ROYAL TROOPS.			COMPANY'S TROOPS.							
					ARTILLERY.				NATIVE CAVALRY.		
	Dragoons.	Infantry.	Total.	Engineers and Sappers.	Horse.	European Foot.	Native Foot.	Total.	Regular.	Irregular.	Total.
1842–43:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bengal	112,382	396,201	508,583	25,076	104,624	109,482	44,046	258,152	232,357	196,835	429,192
Madras	39,158	283,895	323,053	32,116	52,886	63,712	16,876	133,474	184,688	- -	184,688
Bombay	39,300	180,570	219,870	12,054	37,010	43,427	22,672	103,109	73,448	205,063	278,511
Total	190,840	860,666	1,051,506	69,246	194,520	216,621	83,594	494,735	490,493	401,898	892,391
1843–44:											
Bengal	111,766	297,379	409,145	27,256	102,565	102,825	51,338	256,728	233,031	231,689	464,720
Madras	32,598	222,638	255,236	24,083	46,944	65,410	17,195	129,549	185,282	- -	185,282
Bombay	39,362	180,422	219,784	13,201	37,900	37,948	22,557	98,405	73,393	207,854	281,247
Total	183,726	700,439	884,165	64,540	187,409	206,183	91,090	484,682	491,706	439,543	931,249
1844–45:											
Bengal	112,356	322,201	435,557	26,118	105,310	105,957	51,997	263,264	237,921	264,357	502,278
Madras	38,558	224,968	263,526	26,777	61,433	64,827	20,648	146,908	186,453	- -	186,453
Bombay	39,467	174,830	214,297	14,383	39,148	39,432	21,557	100,137	73,753	236,338	310,091
Total	190,381	722,999	913,380	67,278	205,891	210,216	94,202	510,309	498,127	500,695	998,822
1845–46:											
Bengal	147,056	336,087	483,143	31,061	115,188	114,556	59,914	289,658	248,408	394,693	643,101
Madras	37,127	194,380	231,507	26,251	48,052	80,706	22,013	150,771	187,181	- -	187,181
Bombay	- -	191,625	191,625	16,696	39,592	51,074	29,519	120,185	69,123	253,875	322,998
Total	184,183	722,092	906,275	74,008	202,832	246,336	111,446	560,614	504,712	648,568	1,153,280
1846–47:											
Bengal	109,245	364,823	474,068	31,418	113,552	115,704	57,942	287,198	234,639	410,808	645,447
Madras	34,707	152,921	187,628	28,528	45,834	74,028	21,013	140,875	180,589	- -	180,589
Bombay	39,534	182,996	222,530	15,366	37,179	41,328	31,765	110,272	69,810	253,575	323,385
Total	183,486	700,740	884,226	75,312	196,565	231,060	110,720	538,345	485,038	664,383	1,149,421
1847–48:											
Bengal	113,511	294,842	408,353	28,278	112,611	122,765	56,002	291,378	232,493	339,751	572,244
Madras	36,190	130,705	166,895	31,817	45,346	80,054	19,262	144,662	168,439	- -	168,439
Bombay	42,340	164,338	206,678	13,914	38,391	46,125	37,268	121,784	71,039	291,146	362,185
Total	192,041	589,885	781,926	74,009	196,348	248,944	112,532	557,824	471,971	630,897	1,102,868
1848–49:											
Bengal	118,654	296,293	414,947	29,091	117,509	127,008	57,684	302,201	239,367	341,503	580,870
Madras	35,407	124,426	159,833	31,707	48,093	80,905	19,749	148,747	175,320	- -	175,320
Bombay	41,499	170,128	211,627	16,715	37,091	54,180	35,226	126,497	77,076	290,220	367,296
Total	195,560	590,847	786,407	77,513	202,693	262,093	112,659	577,445	491,763	631,723	1,123,486
1849–50:											
Bengal	114,889	482,533	597,422	25,462	112,409	122,352	62,504	297,265	233,878	438,267	672,145
Madras	36,296	121,006	157,302	32,982	48,973	82,522	19,586	151,081	173,792	- -	173,792
Bombay	37,466	167,609	205,075	17,660	37,556	51,104	39,312	127,972	71,405	289,980	361,385
Total	188,651	771,148	959,799	76,104	198,938	255,978	121,402	576,318	479,075	728,247	1,207,322
1850–51:	Statements not yet received.			—	—	—	—	—	—	—	—

Note.—This account includes the charges of the Local and Police Corps, appertaining to the civil and judicial departments, in accordance of the House of Commons, in obedience to their Order of the 6th February 1832; and also in agreement with a Return of the Military Force may be considered as an adjunct.

East India House,
8 June 1852.

from 1834-35, according to the Annual Military Statements received from India—*continued.*

COMPANY'S TROOPS.

INFANTRY.				Veterans.	Medical Depart-ment.	Ordnance.	Com-missariat.	Staff.	Buildings, Works and Stores, and other Military Charges not included under any of the foregoing Heads.	Total.
European.	Native. Regular.	Native. Irregular.	Total.							
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
58,374	1,460,544	205,072	1,723,990	43,069	39,798	50,289	592,010	140,284	837,285	4,647,728
52,994	1,016,503	- -	1,069,497	52,167	64,899	51,729	299,519	125,054	404,297	2,740,493
49,945	505,198	53,580	608,723	17,949	39,656	55,473	487,544	123,191	228,223	2,174,303
161,313	2,982,245	258,652	3,402,210	113,185	144,353	157,491	1,379,073	388,529	1,469,805	9,562,524
61,479	1,420,796	229,633	1,711,908	48,556	44,633	50,179	565,645	129,560	965,237	4,673,567
51,842	1,003,315	- -	1,055,157	54,678	64,655	50,300	284,740	121,349	528,842	2,753,871
47,698	480,342	53,676	581,716	17,848	33,779	50,403	460,874	137,263	236,348	2,130,868
161,019	2,904,453	283,309	3,348,781	121,082	143,067	150,882	1,311,259	388,172	1,730,427	9,558,306
56,483	1,467,582	243,420	1,767,485	50,904	44,718	51,744	554,002	139,072	729,486	4,564,628
49,610	989,277	- -	1,038,887	55,467	56,242	49,647	333,766	125,723	556,752	2,840,148
47,709	521,235	61,961	630,905	17,894	34,744	50,511	405,602	116,094	335,551	2,230,209
153,802	2,978,094	305,381	3,437,277	124,265	135,704	151,902	1,293,370	380,889	1,621,789	9,634,985
51,987	1,501,043	249,252	1,802,282	50,421	53,396	57,556	537,224	159,715	1,285,231	5,392,788
48,312	1,000,626	- -	1,048,938	58,735	55,146	49,636	368,411	125,440	509,382	2,811,398
49,412	543,894	58,565	651,871	18,250	36,902	57,430	419,358	105,940	238,808	2,180,063
149,711	3,045,563	307,817	3,503,091	127,406	145,444	164,622	1,324,993	391,095	2,033,421	10,384,249
52,002	1,464,467	270,715	1,787,184	53,774	51,283	53,974	613,632	157,107	1,281,870	5,436,955
55,219	969,084	- -	1,024,303	54,345	59,947	48,230	325,226	123,174	634,082	2,806,927
50,843	525,018	108,229	684,090	17,858	33,000	66,197	389,508	110,852	381,076	2,354,134
158,064	2,958,569	378,944	3,495,577	125,977	144,230	168,401	1,328,366	391,133	2,297,028	10,598,016
58,755	1,351,017	281,163	1,690,935	53,239	53,650	55,535	530,940	142,982	1,040,576	4,868,110
58,066	915,286	- -	973,352	56,684	54,493	48,586	287,819	141,579	663,690	2,738,016
55,448	512,312	112,741	680,501	15,371	33,513	47,518	252,552	116,008	476,059	2,326,083
172,269	2,778,615	393,904	3,344,788	125,294	141,656	151,639	1,071,311	400,569	2,180,325	9,932,209
59,273	1,482,346	317,733	1,859,352	56,559	51,325	54,006	1,313,487	227,372	873,579	5,762,789
60,905	929,450	- -	990,355	57,608	57,361	48,563	286,481	141,937	526,197	2,624,109
60,033	517,239	107,619	684,891	13,495	31,827	50,884	256,123	131,362	462,032	2,352,749
180,211	2,929,035	425,352	3,534,598	127,662	140,513	153,453	1,656,091	500,671	1,861,808	10,739,647
59,248	1,459,124	330,536	1,848,908	57,546	56,234	58,232	710,535	149,217	796,650	5,269,616
62,176	922,330	- -	984,506	57,040	54,877	50,650	234,578	148,106	491,202	2,536,116
54,530	498,600	101,321	654,451	13,671	30,927	45,931	303,873	118,539	413,710	2,293,194
175,954	2,880,054	431,857	3,487,865	128,257	142,038	154,813	1,248,986	415,862	1,701,562	10,098,926
—	—	—	—	—	—	—	—	—	—	—

with the principle observed in framing an account of the annual expense of the military force of India presented to the Select Committee of India, presented to the House of Lords, and Select Committee of the House of Commons on the 21st May last, and to which this Account

(Errors excepted.)

James C. Melvill, Secretary.

Appendix, No. 14.

Appendix, No. 14.

NORTH-WESTERN PROVINCES.—CRIMINAL AND CIVIL JUSTICE, 1849.

CRIMINAL JUSTICE, 1849.

REPORT of the Sudder Dewanny Adawlut, North-Western Provinces, on the Administration of CRIMINAL JUSTICE, for the Year 1849.

(No. 1,024 of 1850).

From *F. B. Pearson*, Esq., Register to the Court of Nizamut Adawlut, N. W. Provinces, to *J. Thornton*, Esq., Secretary to the Government, N. W. Provinces, dated Agra, the 13th September 1850.

N. A., N. W. P. Present:—A. W. Begbie, Esq., H. Lushington, Esq., Judges; H. W. Deane, Esq., Offg. Judge; and S. S. Brown, Esq., Offg. Addl. Judge.

Sir,

Submits Reports, with Statements and an Appendix, regarding the administration of Criminal Justice in 1849.

I AM directed by the Court of Nizamut Adawlut for the North-Western Provinces to submit herewith, for the consideration and orders of the Honourable the Lieutenant-Governor, the Reports and Statements enumerated in the accompanying list, in illustration of the administration of Criminal Justice in the districts under the Court's jurisdiction during the year 1849.

2. An Appendix (A.), containing extracts from the Reports of the Sessions Judges, and the remarks of the Court on the subjects therein noticed, is also submitted for the information of Government.

I have, &c.

(signed) *F. B. Pearson*, Register.

ZILLAH PANEEPUT.

No. 1.—MAGISTRATE'S COURT.

Magistrate, Mr. N. Prowett, from 1 January to 31 December 1849.
Officiating Joint Magistrate, Mr. W. Galloway, from 1 January to 31 December 1849.
Deputy Magistrate, Wuzeerully Khan, from 17 March to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	9	451	460	102	45	275	65·16	9	28	1	13	12
42	10	503	513	245	—	244	49·87	3	—	21		
43	—	26	26	11	1	14	53·84	—	—	—		
TOTAL	19	980	999	358	46	533	56·88	12	28	22	13	12
Magistrate	—	—	—	135	25	108	40·29	—	12	21	—	—
Joint Magistrate	—	—	—	166	21	366	65·	—	16	—	—	—
Assistant	—	—	—	—	—	—	—	—	—	—	—	—
Deputy Magistrate	—	—	—	47	—	59	55·66	—	—	1	—	—
Principal Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL	19	980	999	358	46	533	56·88	12	28	22	13	12

No. 2.—DETAIL of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years	16	Default	—
From 6 months to above 2 years	76	Compromise	8
Not exceeding 6 months	31	Recognizance	76
Fined	187	Bail taken at Thannah	20
Security	32	Unconditionally	429
Dismissed from office	8		
Flogged	8		
TOTAL	385		

No. 3.—CASES under Act IV. of 1840.

Decided on their merits	86
Adjusted or withdrawn	33
Dismissed on default	21
Transferred	2
Total disposed of	142
Pending on 31 December	2

ZILLAH HURRIANAH.

No. 1.—Magistrate's Court.

Magistrate, Mr. C. McKenzie, from 1 January to 20 April 1849.
Officiating Magistrate, Mr. J. S. Dumergue, from 21 April to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5 Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9 Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	21	506	527	260	75	165	33·	22	4	–	12	15
42	4	746	750	546	16	157	21·83	2	–	30		
43	–	15	15	12	–	3	20·	–	–	–		
Total	25	1,267	1,292	818	91	325	26·33	24	4	30	12	15
Magistrate	–	–	–	818	91	325	26·33	–	4	30	–	–
Joint Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Assistant	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	25	1,267	1,292	818	91	325	26·33	24	4	30	12	15

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:	
Three years	52
From 6 months to above 2 years	182
Not exceeding 6 months	116
Fined	424
Security	16
Dismissed from office	26
Flogged	2
Total	818

Detail of Acquittals:	
Default	—
Compromise	44
Recognizance	28
Bail taken at Thannah	55
Unconditionally	198

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	20
Adjusted or withdrawn	3
Dismissed on default	2
Transferred	—
Total disposed of	25
Pending on 31 December	—

ZILLAH DELHIE.

No. 1.—Magistrate's Court.

Officiating Magistrate, Mr. E. Colvin, from 1 January to 10 August 1849.
Ditto - - - - ditto - - from 8 November to 31 December 1849.
Ditto - - - - Mr. G. M. Berford, from 11 August to 7 November 1849.
Joint Magistrate - - ditto - - - - from 1 January to 10 August 1849.
Ditto - - - - ditto - - - - from 8 November to 31 December 1849.
Officiating Magistrate, Mr. G. Ouseley, from 1 December to 31 December 1849.
Assistant, Mr. A. Galloway, from 1 January to 31 May 1849.
Ditto - Mr. J. H. Prinsep, from 1 February to 31 March 1849.
Ditto - Mr. G. Ouseley, from 1 May to 30 November 1849.
Assistant, Mr. T. J. Metcalfe, from 1 November to 31 December 1849.
Deputy Magistrate, Ramsurn Dass, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	3	405	408	284	27	92	22·82	3	2	—	5	3
42 - - -	2	1,689	1,691	1,314	2	373	22·08	—	2	1		
43 - - -	—	85	85	55	14	11	13·75	—	5	—		
Total - - -	5	2,179	2,184	1,653	43	476	21·91	3	9	—	5	3
Magistrate - - - -	—	—	—	518	26	133	19·64	—	5	—	—	—
Joint Magistrate - - -	—	—	—	718	17	201	21·47	—	4	—	—	—
Assistant - - - -	—	—	—	89	—	64	41·83	—	—	—	—	—
Deputy Magistrate - -	—	—	—	328	—	78	19·21	—	—	—	—	—
Principal Sudder Ameen -	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen - - -	—	—	—	—	—	—	—	—	—	—	—	—
Total - - -	5	2,179	2,184	1,653	43	476	21·91	3	9	—	5	3

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	4
From 6 months to above 2 years - - -	182
Not exceeding 6 months - - - -	123
Fined - - - - - - - -	1,255
Security - - - - - - - -	48
Dismissed from office - - - - -	40
Flogged - - - - - - - -	1
Total - - -	1,653

Detail of Acquittals:

Default - - - - - - - - -	—
Compromise - - - - - - - -	46
Recognizance - - - - - - -	63
Bail taken at Thannah - - - - -	68
Unconditionally - - - - - -	299

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - -	149
Adjusted or withdrawn - - - - - - - - -	42
Dismissed on default - - - - - - - - -	34
Transferred - - - - - - - - - -	1
Total disposed of - - - - - - - - -	226
Pending on 31 December - - - - - - - - -	—

ZILLAH ROHTUCK.

No. 1.—Magistrate's Court.

Magistrate, Mr. E. C. Bayley, from 1 January to 20 March 1849.
Officiating Magistrate, Mr. J. Guthrie, from 21 March to 31 December 1849.
Assistant ditto, from 1 January to 20 March 1849.
Deputy Magistrate, Mr. J. G. Ross, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	22	730	752	342	115	268	36·96	24	4	1	9	3
42	7	1,248	1,255	801	6	446	33·59	2	1	–		
43	–	52	52	32	1	16	32·65	–	–	–		
Total	29	2,030	2,059	1,175	122	730	36·01	26	5	1	9	3
Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Joint Magistrate	–	–	–	700	56	442	36·89	–	3	–	–	–
Assistant	–	–	–	82	–	49	37·4	–	–	–	–	–
Deputy Magistrate	–	–	–	393	66	239	34·24	–	2	1	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	29	2,030	2,059	1,175	122	730	36·01	26	5	1	9	3

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years	12
From 6 months to above 2 years	73
Not exceeding 6 months	352
Fined	566
Security	51
Dismissed from office	50
Flogged	71
Total	1,175

Detail of Acquittals:

Default	2
Compromise	24
Recognizance	226
Bail taken at Thannah	81
Unconditionally	397

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	66
Adjusted or withdrawn	21
Dismissed on default	2
Transferred	–
Total disposed of	89
Pending on 31st December	1

ZILLAH GOORGAON.

No. 1.—Magistrate's Court.

Magistrate, Mr. W. De H. Routh, from 1 January to 31 December 1849.
Joint Magistrate, Mr. W. S. Donnithorne, from 1 January to 31 December 1849.
Sudder Ameen, Mr. J. P. Lyons, from 1 January to 31 December 1849.
Deputy Magistrate, Neeaz Ali, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	15	429	444	151	63	213	49·88	11	6	—	10	4
42	4	1,120	1,124	773	—	333	30·1	7	2	9		
43	—	20	20	5	1	12	66·66	—	2	—		
Total	19	1,569	1,588	929	64	558	35·97	18	10	9	10	4
Magistrate	—	—	—	365	40	258	38·91	—	7	9	—	—
Joint Magistrate	—	—	—	467	24	225	31·42	—	3	—	—	—
Assistant	—	—	—	—	—	—	—	—	—	—	—	—
Deputy Magistrate	—	—	—	86	—	42	32·81	—	—	—	—	—
Principal Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen	—	—	—	11	—	33	75·	—	—	—	—	—
Total	19	1,569	1,588	929	64	558	35·97	18	10	9	10	4

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years	6	Default	—
From 6 months to above 2 years	75	Compromise	5
Not exceeding 6 months	69	Recognizance	23
Fined	710	Bail taken at Thannah	81
Security	34	Unconditionally	449
Dismissed from office	27		
Flogged	8		
Total	929		

No. 3.—Cases under Act. IV. of 1840.

Decided on their merits	70
Adjusted or withdrawn	50
Dismissed on default	78
Transferred	—
Total disposed of	198
Pending on 31st December	5

DELHIE DIVISION.—GENERAL STATEMENT.

No. 1.—Magistrate's Court.

1	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Delhie Division, 1848	36	7,348	7,384	4,624	316	2,256	31·35	91	79	18
„ 1849	97	8,025	8,122	4,933	366	2,622	33·1	83	56	62
Difference - -	+61	+677	+738	+309	+50	+366	—	−8	−23	+44

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions.	1848.	1849.	Difference.	Detail of Acquittals.	1848.	1849.	Difference.
Three years - - - - -	53	90	+37	Default - - - -	5	2	−3
From 6 months to above 2 years	603	588	−15	Compromise - - -	125	127	+2
Not exceeding 6 months - -	687	691	+4	Recognizance - -	340	416	+76
Fined - - - - - -	2,888	3,142	+254	Bail taken at Thannah -	131	305	+174
Security - - - - -	176	181	+5	Unconditionally - -	1,655	1,772	+117
Dismissed from office - -	172	151	−21				
Flogged - - - - - -	45	90	+45				
Total - -	4,624	4,933	+309				

No. 3.—Cases under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits - - - - - - - -	616	391	−225
Adjusted or withdrawn - - - - - - - -	254	149	−105
Dismissed on default - - - - - - - -	140	137	−3
Transferred - - - - - - - - - -	4	3	−1
Total disposed of - - - - - - - - -	1,014	680	−334
Pending on 31st December - - - - - -	28	8	−20

DELHIE DIVISION.—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Paneeput	4	46	–	50	20	15	14	28·57	1	–	–
Hurrianah	23	91	–	114	55	1	47	45·63	5	–	6
Delhie	–	43	12	55	24	13	16	30·18	1	–	1
Rohtuck	7	122	17	146	72	20	22	19·29	23	–	9
Goorgaon	9	64	–	73	45	10	15	21·42	–	1	2
Total 1849	43	366	29	438	216	59	114	29·3	30	1	18
Total 1848	13	316	46	375	221	39	54	17·19	17	1	43
Difference	+30	+50	−17	+63	−5	+20	+60	——	+13	–	−25

No. 2.—Detail of Convictions of Sessions Court, Column 6, of Statement No. 1.

	1848.	1849.	Difference.
Convicted and sentenced	221	216	−5
16 years	–	–	–
15 years	1	–	−1
14 years	6	4	−2
13 years	1	–	−1
12 years	1	–	−1
11 years	–	–	–
10 years	4	4	–
9 years	8	–	−8
8 years	–	2	+2
7 years	23	8	−15
6 years	8	15	+7
5 years	45	63	+18
4 ½ years	1	–	−1
4 years	21	17	−4
3 ½ years	1	4	+3
3 years	59	45	−14
2 years	20	8	−12
1 ½ year	5	8	+3
1 year	8	17	+9
Less than one year	9	20	+11
Fined and discharged	–	1	+1

No. 3.

—	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Persons Tried.
Paneeput - -	Magistrate - - -	12	7	5	5	2	3	34·61
	Joint Magistrate - -	11	19	1	5	3	4	57·89
	Assistant, with special powers	2	1	1	2	—	1	20·
	TOTAL - -	25	27	7	12	5	8	46·37
Hurrianah - -	Magistrate - - -	12	12	6	5	—	—	41·37
	Joint Magistrate - -	—	—	—	—	—	—	—
	Assistant, with special powers	—	—	—	—	—	—	—
	TOTAL - -	12	12	6	5	—	—	41·37
Delhie - -	Magistrate - - -	52	21	11	17	13	8	33·
	Joint Magistrate - -	85	47	10	17	19	15	39·28
	Assistant, with special powers	14	2	4	2	—	1	11·11
	TOTAL - -	151	70	25	36	32	24	35·29
Rohtuck - -	Magistrate - - -	19	11	2	17	4	6	29·41
	Joint Magistrate - -	3	3	—	3	2	2	45·45
	Assistant, with special powers	9	4	1	8	1	4	22·72
	TOTAL - -	31	18	3	28	7	12	29·76
Goorgaon - -	Magistrate - - -	7	1	1	8	5	8	28·57
	Joint Magistrate - -	7	8	2	12	11	4	50·
	Assistant, with special powers	—	—	—	1	—	—	—
	TOTAL - -	14	9	3	21	16	12	41·66
	GRAND TOTAL - 1849 -	233	136	44	102	60	56	36·91
	1848 -	168	121	42	80	100	55	47·12
	DIFFERENCE - -	+65	+15	+2	+22	−40	+1	—

No. 4.—SECURITY CASES.

—	1. Ordered to be Released Unconditionally.	2. Ordered to be Released On Mochulka.	3. Security Reduced.	4. Security as before.
Paneeput - - - - - -	—	—	—	—
Hurrianah - - - - - -	—	—	—	—
Delhie - - - - - - -	—	—	—	—
Rohtuck - - - - - -	—	—	—	—
Goorgaon - - - - - -	—	—	—	—
TOTAL - 1849 - -	—	—	—	—
1848 - -	—	—	—	—
DIFFERENCE - -	—	—	—	—

ZILLAH DEYRAH DOON.

No. 1.—Magistrate's Court.

Superintendent, Mr. A. Ross, from 1 January to 31 December 1849.
Assistant, Mr. D. Ogilvy, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	–	189	189	68	13	86	51·49	9	2	–	14	5
42	2	148	150	138	–	23	14·28	–	–	–		
43	–	4	4	–	1	1	50·	–	2	–		
Total	2	341	343	206	14	110	33·33	9	4	–	14	5
Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Joint Magistrate	–	–	–	74	12	47	35·33	–	1	–	–	–
Assistant	–	–	–	132	2	63	31·97	–	3	–	–	–
Deputy Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	2	341	343	206	14	110	33·33	9	4	–	–	5

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:	
Three years	35
From 6 months to above 2 years	17
Not exceeding 6 months	66
Fined	68
Security	14
Dismissed from office	2
Flogged	4
Total	206

Detail of Acquittals:	
Default	1
Compromise	7
Recognizance	5
Bail taken at Thannah	48
Unconditionally	49

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	7
Adjusted or withdrawn	2
Dismissed on default	2
Transferred	—
Total disposed of	11
Pending on 31 December	—

ZILLAH SAHARUNPORE.

No. 1.—Magistrate's Court.

Magistrate, Mr. E. Thornton, from 1 January to 25 March 1849.
Officiating Magistrate, Mr. A. Shakespear, from 26 March to 26 April 1849.
Magistrate, Mr. J. A. Craigie, from 27 April to 31 December 1849.
Joint Magistrate, Mr. A. Shakespear, from 6 February to 25 March 1849.
Ditto - - ditto - - - - from 27 April to 11 September 1849.
Ditto - - ditto - - - - from 11 October to 31 December 1849.
Assistant, Mr. H. Reid, from 1 January to 18 April 1849.
Ditto - Mr. T. D. Forsyth, from 1 January to 25 March 1849.
Ditto - Mr. S. Forbes, from 26 April to 24 March 1849.
Ditto - Mr. J. S. Campbell, from 20 November to 31 December 1849.
Deputy Magistrate, Mr. W. Johnson, from 1 January to 31 December 1849.
Ditto - - - Mohumed Fuzl Uzeem, from 1 January to 31 December 1849.
Ditto - - - Mohumed Oomar Khan, from 1 January to 31 December 1849.

	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	51	740	791	287	73	334	48·12	12	80	3	16	8
42 - - -	2	959	961	630	6	310	32·76	5	2	10		
43 - - -	–	27	27	8	11	7	26·92	–	1	–		
Total - - -	53	1,726	1,779	925	90	651	39·07	17	83	13	16	8
Magistrate - - - -	–	–	–	196	40	97	29·12	–	16	11	–	–
Joint Magistrate - - -	–	–	–	277	37	175	35·78	–	48	–	–	–
Assistant - - - -	–	–	–	20	–	21	51·21	–	–	–	–	–
Deputy Magistrate - -	–	–	–	432	13	358	44·58	–	19	2	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	53	1,726	1,779	925	90	651	39·07	17	83	13	16	8

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	32
From 6 months to above 2 years - - -	191
Not exceeding 6 months - - - -	118
Fined - - - - - - - -	465
Security - - - - - - - -	66
Dismissed from office - - - - - -	35
Flogged - - - - - - - -	18
Total - - -	925

Detail of Acquittals:

Default - - - - - - - - -	–
Compromise - - - - - - -	51
Recognizance - - - - - - -	32
Bail taken at Thannah - - - - -	83
Unconditionally - - - - - -	485

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - -	224
Adjusted or withdrawn - - - - - - - - -	61
Dismissed on default - - - - - - - - -	87
Transferred - - - - - - - - - -	21
Total disposed of - - - - - - - - - -	393
Pending on 31 December - - - - - - - - -	1

ZILLAH MOOZUFFERNUGGER.

No. 1.—Magistrate's Court

Magistrate, Mr. H. W. Deane, from 1 January to 22 April 1849.
Magistrate, Mr. H. G. Astell, from 1 May to 31 December 1849.
Joint Magistrate, Mr. C. Wingfield, from 1 January to 16 February 1849.
Acting Joint Magistrate, Mr. A. Swinton, from 1 March to 31 December 1849.
Deputy Magistrate, Nusroollah Khan, from 1 January to 31 December 1849.

	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	5	409	414	113	85	208	55·31	7	4	27	18	9
42	2	579	581	277	–	278	49·63	12	–	19		
43	–	26	26	4	4	18	69·23	–	–	–		
Total	7	1,014	1,021	394	59	499	52·41	19	4	46	18	9
Magistrate	–	–	–	203	19	223	50·11	–	3	17	–	–
Joint Magistrate	–	–	–	186	40	242	51·7	–	1	29	–	–
Assistant	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate	–	–	–	5	–	34	87·17	–	–	–	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	7	1,014	1,021	394	59	499	52·41	19	4	46	18	9

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years	5	Default	–
From 6 months to above 2 years	59	Compromise	32
Not exceeding 6 months	83	Recognizance	23
Fined	135	Bail taken at Thannah	96
Security	52	Unconditionally	348
Dismissed from office	40		
Flogged	20		
Total	394		

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	71
Adjusted or withdrawn	9
Dismissed on default	–
Transferred	–
Total disposed of	80
Pending on 31 December	10

ZILLAH SAHARUNPORE.

No. 1. Sessions Court.

	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10 Commitments Cancelled.	11. Died, Escaped, and Transferred.	12 Pending on 31st December.
Deyrah Doon	–	14	–	14	–	1	–	–	–	6	7
Saharunpore	–	90	1	91	25	32	20	25·97	1	–	13
Moozuffernugger	17	59	–	76	23	10	19	36·53	–	–	24
Total	17	163	1	181	48	43	39	30·	1	6	44

No. 2.—Detail of Convictions of Session Court, Column 6, Statement No. 1.

Convicted and sentenced	48	8 years	–
		7 years	12
16 years	–	6 years	–
15 years	–	5 years	16
14 years	–	4 years	–
13 years	–	3 years	10
12 years	–	2 years	–
11 years	–	1 year	5
10 years	1	Less than one year	4
9 years	–	Fined and discharged	–

No. 3.

	Appeals from the orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Deyrah Doon	Magistrate	–	–	–	–	–	–	–
	Joint Magistrate	6	3	–	–	1	–	40·
	Assistant, with special powers	–	–	–	–	–	–	–
	Total	6	3	–	–	1	–	40·
Saharunpore	Magistrate	15	7	1	10	9	3	39·02
	Joint Magistrate	27	14	2	17	8	1	33·33
	Assistant, with special powers	25	15	3	21	4	–	29·23
	Total	67	36	6	48	21	4	33·13
Moozuffernugger	Magistrate	12	4	–	8	3	–	25·92
	Joint Magistrate	9	6	2	8	5	–	39·28
	Assistant, with special powers	–	–	–	–	–	–	–
	Total	21	10	2	16	8	–	32·72
	Grand Total	94	49	8	64	30	4	33·33

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Deyrah Doon	–	–	–	–
Saharunpore	–	–	–	–
Moozuffernugger	–	–	–	–
Total	–	–	–	–

ZILLAH MEERUT.

No. 1.—Magistrate's Court.

Magistrate, Mr. C. Gubbins, from 1 Jan. to 15 Nov. 1849.
Ditto - ditto - from 28 December to 31 December 1849.
Officiating Magistrate, Mr. H. S. Ravenshaw, from 16 Nov. to 27 December 1849.
Officiating Joint Magistrate, Mr. J. Brewster, from 1 Jan. to 31 May 1849.
Joint Magistrate, Mr. H. S. Ravenshaw, from 4 November to 15 November 1849.
Ditto - ditto - from 28 Dec. to 31 Dec. 1849.
Officiating Joint Magistrate, Mr. W. McChlery, from 26 May to 31 August 1849.
Ditto - ditto - from 1 October to 3 November 1849.
Ditto - ditto - from 29 Nov. to 27 Dec. 1849.
Cant. Joint Magistrate, Capt. M. G. Parker, from 1 Jan. to 31 December 1849.
Assistant, Mr. W. McChlery, from 1 Jan. to 25 May 1849.
Assistant, Mr. W. McChlery, from 4 Nov. to 28 Nov. 1849.
Ditto - ditto - from 28 Dec. to 31 Dec. 1849.
Deputy Magistrate, Mr. J. H. Walker, from 1 January to 30 September 1849.
Ditto - ditto - from 29 Nov. to 31 Dec. 1849.
Ditto - Moulvee Ahmud Ali Khan, from 1 January to 30 April 1849.
Ditto - ditto - from 1 June to 31 December 1849.
Principal Sudder Ameen, Nabab Mohumed Abdoolla Khan, from 1 January to 13 September 1849.
Ditto - ditto - from 18 Oct. to 31 Dec. 1849.
Sudder Ameen, Konwur Awuz Ali Khan, from 18 June to 13 September 1849.
Ditto ditto - from 18 October to 16 November 1849.
Ditto - Moulvee Abdool Rhyman Khan, from 1 Jan. to 19 April 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	28	592	620	232	108	245	41·88	17	9	9		
42	45	1,199	1,244	789	2	420	34·68	12	6	15	13	10
43	—	35	35	17	4	14	40·	—	—	—		
Total	73	1,826	1,899	1,038	114	679	37·08	29	15	24	13	10
Magistrate	—	—	—	178	29	221	51·63	—	1	4	—	—
Joint Magistrate	—	—	—	486	80	201	26·2	—	4	—	—	—
Assistant	—	—	—	365	5	244	39·73	—	10	20	—	—
Deputy Magistrate	—	—	—									
Principal Sudder Ameen	—	—	—	8	—	12	60·	—	—	—	—	—
Sudder Ameen	—	—	—	1	—	1	50·	—	—	—	—	—
Total	73	1,826	1,899	1,038	114	679	37·08	29	15	24	13	10

No. 2.—Detail of Columns 5 and 7, of Statement No. 1:

Detail of Convictions:

Three years	20
From 6 months to above 2 years	81
Not exceeding 6 months	197
Fined	579
Security	88
Dismissed from office	50
Flogged	23
Total	1,038

Detail of Acquittals:

Default	—
Compromise	43
Recognizance	89
Bail taken at Thannah	53
Unconditionally	494

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	153
Adjusted or withdrawn	90
Dismissed on default	113
Transferred	—
Total disposed of	356
Pending on 31 December	25

ZILLAH BOOLUNDSHEHUR.

No. 1.—Magistrate's Court.

Magistrate, Mr. A. U. C. Plowden, from 1 January to 21 September 1849.
Ditto - ditto - from 1 December to 31 December 1849.
Joint Magistrate, Mr. W. S. Paterson, from 28 March to 30 April 1849.
Ditto - ditto - from 1 July to 21 September 1849.
Officiating Magistrate, ditto, from 22 September to 30 November 1849.
Joint Magistrate, ditto, from 1 December to 31 December 1849.
Officiating Joint Magistrate, Mr. G. Philips, from 15 June to 30 June 1849.
Deputy Magistrate, Mr. T. Tonnochy, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	21	453	474	201	71	171	38·6	22	8	1		
42 - - -	4	926	930	806	14	99	10·77	9	2	—	11	4
43 - - -	—	38	38	9	1	24	70·58	—	4	—		
Total - - -	25	1,417	1,442	1,016	86	294	21·06	31	14	1	11	4
Magistrate - - -	—	—	—	699	35	125	14·55	—	1	1	—	—
Joint Magistrate - - -	—	—	—	92	18	54	32·92	—	13	—	—	—
Assistant - - - -	—	—	—	—	—	—	—	—	—	—	—	—
Deputy Magistrate - -	—	—	—	225	33	115	30·83	—	—	—	—	—
Principal Sudder Ameen -	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen - - -	—	—	—	—	—	—	—	—	—	—	—	—
Total - - -	25	1,417	1,442	1,016	86	294	21·06	31	14	1	11	4

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	31
From 6 months to above 2 years - - -	89
Not exceeding 6 months - - - - -	176
Fined - - - - - - - -	410
Security - - - - - - - -	248
Dismissed from office - - - - -	47
Flogged - - - - - - -	15
Total - - -	1,016

Detail of Acquittals:

Default - - - - - - - - -	—
Compromise - - - - - - - -	—
Recognizance - - - - - - - -	—
Bail taken at Thannah - - - - -	39
Unconditionally - - - - - - -	255

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	66
Adjusted or withdrawn - - - - - - - - - -	31
Dismissed on default - - - - - - - - - -	64
Transferred - - - - - - - - - - -	6
Total disposed of - - - - - - - - - -	167
Pending on 31 December - - - - - - - - - -	—

ZILLAH MEERUT.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	2. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped and Transferred.	12. Pending on 31st December.
Meerut	46	116	1	163	78	24	53	34·19	4	—	4
Boolundshehur	—	86	1	87	40	4	42	48·83	—	—	1
Total	46	202	2	250	118	28	95	39·41	4	—	5

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	118	7 years	13
		6 years	—
15 years	—	5 years	25
14 years	—	4 years	2
13 years	—	3 years	41
12 years	—	2 years	26
11 years	—	1½ year	1
10 years	4	1 year	2
9 years	1	Less than 1 year	2
8 years	—	Fined and discharged	1

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals tried.
Meerut	Magistrate	10	10	1	7	8	2	51·42
	Joint Magistrate	32	35	1	13	1	—	44·44
	Assistant, with special powers	22	6	2	59	16	—	21·35
	Total	64	51	4	79	25	2	34·7
Boolandshehur	Magistrate	18	3	—	1	—	—	13·63
	Joint Magistrate	5	3	—	4	3	—	40·
	Assistant, with special powers	9	2	—	7	—	—	11·11
	Total	32	8	—	12	3	—	20·
	Grand Total	96	59	4	91	28	2	31·75

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Meerut	14	—	—	10
Boolundshehur	—	—	—	—
Total	14	—	—	10

ZILLAH ALLYGURH.

No. 1.—Magistrate's Court.

Magistrate, Mr. E. F. Tyler, from 1 January to 31 December 1849.
Joint Magistrate, Mr. J. R. Hutchinson, from 13 January to 4 September 1849.
Ditto - - - - ditto - - - - from 3 November to 31 December 1849.
Ditto - - - Mr. J. S. Dumergue, from 15 January to 2 April 1849.
Ditto - - - Mr. G. R. Philips, from 4 September to 3 November 1849.
Ditto - - - Mr. W. S. Paterson, from 1 January to 25 March 1849.
Assistant Mr. G. B. Philips, from 1 January to 13 June 1849.
Ditto - - ditto - - from 4 July to 3 September 1849.
Ditto - - ditto - - from 4 November to 31 December 1849.
Deputy Magistrate, Koour Doorgapershad, from 1 January to 20 June 1849.
Ditto - - - - ditto - - - - - from 11 July to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9 Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency o Police was not employed.
Nos. 1 to 41 - - -	32	851	883	324	92	395	48·7	18	23	1	12	7
42 - - -	18	1,550	1,568	1,021	3	545	34·73	15	13	2		
43 - - -	–	207	207	38	11	156	76·09	–	1	–		
Total - - -	50	2,608	2,658	1,383	106	1,096	44·1	33	37	3	12	7
Magistrate - - - -	–	–	–	409	36	280	38·62	–	9	2	–	–
Joint Magistrate - -	–	–	–	762	70	685	45·15	–	22	1	–	–
Assistant - - - -	–	–	–	142	–	69	32·7	–	6	–	–	–
Deputy Magistrate - -	–	–	–	70	–	62	46·96	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	50	2,608	2,658	1,383	106	1,096	44·1	33	37	3	12	7

No. 2.—Detail of Columns 5 and 7, of Statement, No. 1.

Detail of Convictions:

Three years - - - - - - -	32
From 6 months to above 2 years - - -	71
Not exceeding 6 months - - - -	302
Fined - - - - - - - -	717
Security - - - - - - -	128
Dismissed from office - - - - -	91
Flogged - - - - - - - -	42
Total - - -	1,383

Detail of Acquittals:

Default - - - - - - - -	1
Compromise - - - - - - -	106
Recognizance - - - - - -	187
Bail taken at Thannah - - - - -	185
Unconditionally - - - - - -	617

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - -	102
Adjusted or withdrawn - - - - - - - - -	15
Dismissed on default - - - - - - - - -	46
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - -	163
Pending on 31st December - - - - - - - -	11

ZILLAH ALLYGURH.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Allygurh	7	106	11	124	59	11	49	41·17	–	3	2

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	59	8 years	–
		7 years	8
16 years	–	6 years	–
15 years	–	5 years	13
14 years	3	4 years	8
13 years	–	3 years	12
12 years	–	2 years	3
11 years	–	1 year	4
10 years	4	Less than 1 year	–
9 years	4	Fined and discharged	–

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Allygurh	Magistrate	25	14	3	15	7	2	34·42
	Joint Magistrate	42	16	4	32	17	5	30·84
	Assistant, with special powers	2	1	1	3	–	–	16·66
	Total	69	31	8	50	24	7	31·6

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released On Mochulka.	3. Security Reduced.	4. Security as before.
Allygurh	17	–	–	17

MEERUT DIVISION.—GENERAL STATEMENT.

No. 1.—Magistrate's Court.

		2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Meerut Division - -	1848	54	8,225	8,279	4,783	373	2,786	35·07	127	83	127
	1849	210	8,932	9,142	4,962	469	3,329	38·	138	157	87
Difference - -		+156	+707	+863	+179	+96	+543	—	+11	+74	−40

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions.	1848.	1849.	Difference.	Detail of Acquittals.	1848.	1849.	Difference.
Three years - - - - -	148	155	+7	Default - - - -	1	2	+1
From 6 months to above 2 years	573	508	−65	Compromise - - -	134	239	+105
Not exceeding 6 months - -	915	942	+27	Recognizance - -	351	336	−15
Fined - - - - - -	2,290	2,374	+84	Bail taken at Thannah -	272	504	+232
Security - - - - -	502	596	+94	Unconditionally - -	2,028	2,248	+220
Dismissed from office - -	239	265	+26				
Flogged - - - - -	116	122	+6				
Total - -	4,783	4,962	+179				

No. 3.—Cases under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits - - - - - - - -	529	623	+94
Adjusted or withdrawn - - - - - - - -	212	208	−4
Dismissed on default - - - - - - - -	335	312	−23
Transferred - - - - - - - - - -	254	27	−227
Total disposed of - - - - - - - - -	1,330	1,170	−160
Pending on 31st December - - - - - -	64	47	−17

MEERUT DIVISION—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.		2. Pending on 1st January.	3. Committed.	4. Received back after Reference to Nizamut Adawlut, and by Transfer.	5. Total	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Meerut Division - -	1848	35	373	20	428	169	44	125	36·98	10	10	79
	1849	70	471	14	555	225	82	183	37·34	5	9	51
Difference - - -		+35	+98	−6	+127	+56	+38	+58	—	−5	−1	−19

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

	1848.	1849.	Difference.		1848.	1849.	Difference.
Convicted and sentenced -	169	225	+56	8 years - - - -	—	—	—
				7 years - - - -	23	33	+10
Imprisonment for life in transportation - -	1	—	−1	6 years - - - -	—	—	—
16 years - - -	2	—	−2	5 years - - - -	47	54	+7
14 years - - -	10	3	−7	4 years - - - -	16	10	−6
13 years - - -	—	—	—	3 years - - - -	40	63	+23
12 years - - -	—	—	—	2 years - - - -	8	29	+21
11 years - - -	—	—	—	1½ year - - -	2	1	−1
10 years - - -	2	9	+7	1 year - - - -	9	11	+2
9 years - - -	4	5	+1	Less than 1 year - -	5	6	+1
				Fined and discharged -	—	1	+1

No. 3.

	Criminal Trials.			Miscellaneous Cases.			7.
	1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	Average of Reversals to Appeals tried.
Appeals - - - -	241	179	23	121	33	4	36·93
Appeals - - - -	259	139	20	205	82	13	32·26
Difference - -	+18	−40	−3	+84	+49	+9	—

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Appeals - - - - - -	56	4	—	27
Appeals - - - - - -	31	—	—	27
Difference - - - -	−25	−4	—	—

ZILLAH BIJNOUR.

No. 1.—Magistrate's Court.

Magistrate, Mr. R. K. Dick, from 1 January to 31 December 1849.
Joint Magistrate, Mr. J. A Loch, from 1 January to 31 December 1849.
Assistant Magistrate, Mr. R. M. Edwards, from 15 September to 31st December 1849.
Deputy Magistrate, Rehmut Khan, from 1 January to 31 December 1849.
Sudder Ameen, Muhaish Chunder, from 1 January to 22 June 1846.
Ditto - - Tujumull Hoossein Khan, from 1 August to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	6	558	564	106	40	403	72·22	2	1	1		
42 - - -	10	649	659	433	–	234	35·08	2	–	1	10	4
43 - - -	–	16	16	5	–	11	68·75	–	–	–		
Total - - -	16	1,223	1,239	544	40	648	52·59	4	1	2	10	4
Magistrate - - - -	–	–	–	142	16	180	50·29	–	–	1	–	–
Joint Magistrate - -	–	–	–	325	24	407	53·83	–	1	–	–	–
Assistant - - - -	–	–	–	37	–	19	33·92	–	–	–	–	–
Deputy Magistrate - -	–	–	–	28	–	30	51·72	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	12	–	12	50·	–	–	1	–	–
Total - - -	16	1,223	1,239	544	40	648	52·59	4	1	2	10	4

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years - - - - - - - -	33	Default - - - - - - - - -	—
From 6 months to above 2 years - - - -	20	Compromise - - - - - - -	78
Not exceeding 6 months - - - - -	233	Recognizance - - - - - - -	37
Fined - - - - - - - - -	180	Bail taken at Thannah - - - - -	244
Security - - - - - - - - -	29	Unconditionally - - - - - -	289
Dismissed from office - - - - -	44		
Flogged - - - - - - - - -	5		
Total - - -	544		

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	28
Adjusted or withdrawn - - - - - - - - - -	7
Dismissed on default - - - - - - - - - -	3
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	38
Pending on 31 December - - - - - - - - - -	—

ZILLAH MOORADABAD.

No. 1.—Magistrate's Court.

Magistrate, Mr. J. C. Wilson, from 1 January to 31 December 1849.
Joint Magistrate, Mr. J. P. MacWhirter, from 1 January to 31 December 1849.
Assistant, Mr. J. P. Money, from 1 January to 10 April 1849.
Ditto - Mr. J. K. Mackillop, from 14 September to 31 December 1849.
Deputy Magistrate, Villayet Hoossein Khan, from 1 January to 31 December 1849.
Ditto - - - Mohib Ulee, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	3	1,003	1,006	357	137	461	48·27	5	8	–	15	5
42 - - -	2	1,429	1,431	981	3	468	32·23	4	–	15		
43 - - -	–	59	59	33	1	23	40·35	–	–	–		
Total - - -	5	2,491	2,496	1,371	141	952	38·63	9	8	15	15	5
Magistrate - - - -	–	–	–	379	74	268	37·17	–	–	10	–	–
Joint Magistrate - - -	–	–	–	586	61	359	35·68	–	8	4	–	–
Assistant - - - - -	–	–	–	101	6	87	44·84	–	–	–	–	–
Deputy Magistrate - -	–	–	–	305	–	238	43·83	–	–	1	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	5	2,491	2,496	1,371	141	952	38·63	9	8	15	15	5

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	35
From 6 months to above 2 years - - -	146
Not exceeding 6 months - - - - -	718
Fined - - - - - - - - -	239
Security - - - - - - - - -	173
Dismissed from office - - - - -	44
Flogged - - - - - - - - -	16
Total - - -	1,371

Detail of Acquittals:

Default - - - - - - - - -	—
Compromise - - - - - - - -	58
Recognizance - - - - - - -	138
Bail taken at Thannah - - - - -	256
Unconditionally - - - - - -	500

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	11
Adjusted or withdrawn - - - - - - - - - -	—
Dismissed on default - - - - - - - - - -	1
Transferred - - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	12
Pending on 31 December - - - - - - - - - -	—

ZILLAH MOORADABAD.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Bijnour	1	39	4	44	23	6	10	25·64	–	4	1
Mooradabad	6	141	–	147	105	21	15	10·63	3	–	3
Total	7	180	4	191	128	27	25	13·88	3	4	4

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	128	8 years	–
		7 years	32
16 years	–	6 years	2
15 years	–	5 years	30
14 years	–	4 years	4
13 years	–	3 years	28
12 years	–	2 years	18
11 years	–	1 year	5
10 years	–	Less than one year	6
9 years	3	Fined and discharged	–

No. 3.

	Appeals from the orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Struck Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Struck Withdrawn.	7. Average of Reversals to Appeals Tried.
Bijnour	Magistrate	8	–	–	4	3	–	20·
	Joint Magistrate	3	6	–	9	1	–	36·84
	Assistant, with special powers	–	–	–	–	–	–	–
	Total	11	6	–	13	4	–	29·41
Mooradabad	Magistrate	28	2	1	9	4	–	13·95
	Joint Magistrate	24	8	1	13	5	1	26·
	Assistant, with special powers	13	3	–	19	4	1	17·94
	Total	65	13	2	41	13	2	19·69
	Grand Total	76	19	2	54	17	2	21·68

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Bijnour	–	–	–	–
Mooradabad	–	–	–	–
Total	–	–	–	–

ZILLAH BUDAON.

No. 1.—Magistrate's Court.

Magistrate, Mr. E. H. Morland, from 1 January to 4 April 1849.
Ditto - Mr. R. B. Morgan, from 5 April to 31 December 1849.
Joint Magistrate, Mr. M. H. Court, from 1 January to 29 August 1849.
Ditto - - ditto - - - - from 4 November to 31 December 1849.
Assistant, Mr. J. K. M'Killop, from 1 January to 13 March 1849.
Ditto - - ditto - - - from 1 April to 8 September 1849.
Ditto - Mr. C. P. C. Smyth, from 18 September to 31 December 1849.
Deputy Magistrate, Mr. H. R. Wilson, from 1 January to 31 October 1849.
Ditto - - ditto - - - - - from 1 December to 31 December 1849.
Ditto - - - Amanut Ali, from 1 January to 31 December 1849.
Officiating Joint Magistrate, Puttialee, Mr. J. W. Bramly, from 1 January to 2 September 1849.
Ditto - - - ditto - - - - Mr. M. H. Court, from 3 September to 3 November 1849.
Ditto - - - ditto - - - - Mr. J. W. Bramly, from 4 November to 31 December 1849.
Deputy Magistrate, Puttialee, Pundit Hurree Shunker, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency o Police was not employed.
Nos. 1 to 41 - - -	17	820	837	365	76	374	45·88	9	9	4	6	4
42 - - -	24	3,945	3,969	2,535	4	1,412	35·73	3	3	12		
43 - - -	—	82	82	53	5	24	29·26	—	—	—		
Total - - -	41	4,847	4,888	2,953	85	1,810	37·33	12	12	16	6	4
Magistrate - - - -	—	—	—	338	21	124	25·67	—	—	—	—	—
Joint Magistrate - - -	—	—	—	924	36	605	38·65	—	7	7	—	—
Assistant - - - -	—	—	—	232	—	144	38.29	—	—	2	—	—
Deputy Magistrate - -	—	—	—	1,459	28	937	38·65	—	5	7	—	—
Principal Sudder Ameen -	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen - - -	—	—	—	—	—	—	—	—	—	—	—	—
Total - - -	41	4,847	4,888	2,953	85	1,810	37·33	12	12	16	9	4

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	36
From 6 months to above 2 years - - - -	295
Not exceeding 6 months - - - - -	505
Fined - - - - - - - -	1,862
Security - - - - - - - -	132
Dismissed from office - - - - - -	81
Flogged - - - - - - - - -	42
Total - - -	2,953

Detail of Acquittals:

Default - - - - - - - - -	—
Compromise - - - - - - -	308
Recognizance - - - - - - -	139
Bail taken at Thannah - - - - -	81
Unconditionally - - - - - -	1,282

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - -	128
Adjusted or withdrawn - - - - - - - - -	10
Dismissed on default - - - - - - - - -	98
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - -	236
Pending on 31 December - - - - - - - -	4

ZILLAH BAREILLY.

No. 1.—Magistrate's Court.

Magistrate, Mr. F. Williams, from 1 January to 17 September 1849.
Ditto - - ditto - - from 17 October to 31 December 1849.
Officiating Magistrate, Mr. E. Wylly, from 18 September to 16 October 1849.
Joint Magistrate, Mr. E. Wylly, from 1 January to 31 July 1849.
Ditto - - ditto - - - from 1 September to 17 September 1849.
Ditto - - ditto - - - from 15 December to 31 December 1849.
Officiating Joint Magistrate, Mr. F. O. Mayne, from 3 November to 14 December 1849.
Assistant, Mr. R. Drummond, from 1 January to 20 April 1849.
Ditto - Mr. R. Lindsay, from 1 January to 31 December 1849.
Ditto - Mr. A. Johnson, from 23 May to 31 December 1849.
Ditto - Mr. R. S. C. M'Cutchan, from 1 January to 31 December 1849.
Deputy Magistrate, Mr. T. Brown, from 1 January to 31 December 1849.
Ditto - - - Mr. R. Orr, from 1 January to 31 December 1849.
Ditto - - - Moulvee Lootf Ali, from 1 January to 31 December 1849.
Principal Sudder Ameen, Mohumed Hussun Khan, from 8th January to 31st December 1849.
Sudder Ameen, Newab Khan Bahadoor, from 1 January to 31 December 1849.
Ditto - - Newab Mashook Ali Khan, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	13	1,757	1,770	587	211	932	53·87	13	12	15		
42	34	2,970	3,004	1,410	12	1,478	50·96	40	10	54	16	11
43	—	116	116	47	3	65	56·52	—	1	—		
Total	47	4,843	4,890	2,044	226	2,475	52·16	53	23	69	16	11
Magistrate	—	—	—	212	57	387	58·99	—	—	—	—	—
Joint Magistrate	—	—	—	703	111	957	54·03	—	7	50	—	—
Assistant	—	—	—	668	58	746	50·67	—	16	14	—	—
Deputy Magistrate	—	—	—	288	—	248	46·26	—	—	1	—	—
Principal Sudder Ameen	—	—	—	4	—	8	66·66	—	—	4	—	—
Sudder Ameen	—	—	—	169	—	129	43·28	—	—	—	—	—
Total	47	4,843	4,890	2,044	226	2,475	52·16	53	23	69	16	11

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:	
Three years	41
From 6 months to above 2 years	305
Not exceeding 6 months	284
Fined	1,017
Security	79
Dismissed from office	151
Flogged	167
Total	2,044

Detail of Acquittals:	
Default	—
Compromise	207
Recognizance	77
Bail taken at Thannah	479
Unconditionally	1,712

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	24
Adjusted or withdrawn	3
Dismissed on default	33
Transferred	—
Total disposed of	60
Pending on 31st December	—

ZILLAH SHAHJEHANPORE.

No. 1.—Magistrate's Court.

Magistrate, Mr. F. P. Buller, from 1 March to 31 December 1849.
Officiating Magistrate, Mr. J. R. Barnes, from 1 January to 28 February 1849.
Joint ditto - - ditto - - ditto - from 1 March to 13 August 1849.
Ditto - - - ditto - - ditto - from 1 November to 31 December 1849.
Officiating Joint Magistrate, Mr. F. O. Mayne, from 1 January to 28 February 1849.
Ditto - - - ditto - - ditto - - - from 14 August to 31 October 1849.
Ditto - - - ditto - - ditto - - - from 1 March to 13 August 1849.
Deputy Magistrate, Fidda Ali, from 1 November to 31 December 1849.
Ditto - - - Heeraloll, from 26 April to 31 December 1849.
Ditto - - - Salamut Rae, from 1 January to 31 January 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was Employed.	13. Average Duration of Cases in which the Agency of Police was not Employed.
Nos. 1 to 41 - - -	11	879	890	565	136	140	16·64	20	3	–	8	5
42 - - -	6	2,089	2,095	1,726	3	370	17·62	11	–	10		
43 - - -	–	87	87	65	4	19	21·59	–	–	–		
Total - - -	17	3,055	3,072	2,356	143	529	17·47	31	3	10	8	5
Magistrate - - - -	–	–	–	288	66	80	18·43	–	–	1	–	–
Joint Magistrate - - -	–	–	–	1,469	77	331	17·63	–	3	2	–	–
Assistant - - - -	–	–	–	448	–	82	15·47	–	–	7	–	–
Deputy Magistrate - -	–	–	–	151	–	36	19·25	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	17	3,055	3,072	2,356	143	529	17·47	31	3	10	8	5

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	62
From 6 months to above 2 years - - -	127
Not exceeding 6 months - - - -	662
Fined - - - - - - - -	1,158
Security - - - - - - - -	127
Dismissed from office - - - - -	119
Flogged - - - - - - - -	101
Total - - -	2,356

Detail of Acquittals:

Default - - - - - - - -	—
Compromise - - - - - - -	33
Recognizance - - - - - - -	94
Bail taken at Thannah - - - - -	64
Unconditionally - - - - - -	338

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	8
Adjusted or withdrawn - - - - - - - - - -	9
Dismissed on default - - - - - - - - - -	4
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	21
Pending on 31st December - - - - - - - - -	1

ZILLAH BAREILLY.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Budaon	3	71	–	74	41	5	26	36·11	–	–	2
Bareilly	30	227	1	258	96	39	80	37·2	9	1	33
Shahjehanpore	41	143	–	184	98	12	56	33·73	2	–	16
Total	74	441	1	516	235	56	162	35·76	11	1	51

No. 2.—Detail of Convictions of Sessions Court, Column 6, of Statement No. 1.

Convicted and sentenced	235	7 years	38
		6 years	10
16 years	2	5 years	53
15 years	–	4 years	32
14 years	–	3 years	44
13 years	–	2 years	8
12 years	–	1 year	19
11 years	–	Less than one year	–
10 years	18	Fined and discharged	–
9 years	8		
8 years	3		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected.	7. Average of Reversals to Appeals Tried.
Budaon	Magistrate	15	2	4	4	1	2	13·63
	Joint Magistrate	19	9	4	6	2	4	30·55
	Assistant, with special powers	11	4	2	3	1	–	26·31
	Total	45	15	10	13	4	6	24·67
Bareilly	Magistrate	10	4	1	11	1	1	19·23
	Joint Magistrate	16	9	3	22	5	5	26·92
	Assistant, with special powers	8	8	2	5	3	1	45·83
	Total	34	21	6	38	9	7	29·41
Shahjehanpore	Magistrate	13	8	4	3	1	1	36·
	Joint Magistrate	25	16	3	2	3	2	41·3
	Assistant, with special powers	10	4	1	–	1	–	33·33
	Total	48	28	8	5	5	3	38·37
	Grand Total	127	64	24	56	18	16	30·94

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Budaon	–	–	–	4
Bareilly	10	–	–	4
Shahjehanpore	2	–	–	4
Total	12	–	–	12

ROHILKUND DIVISION.—GENERAL STATEMENT.

No. 1.—Magistrate's Court.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Rohilkund Division, 1848 -	140	15,911	16,051	9,306	591	5,893	37·32	135	37	89
" 1849 -	126	16,459	16,585	9,268	635	6,414	39·3	109	47	112
Difference - - -	−14	+ 548	+ 534	−38	+ 44	+ 521	—	−26	+ 10	+ 23

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions.	1848.	1849.	Difference.	Detail of Acquittals.	1848.	1849.	Difference.
Three years - - - - -	202	207	+ 5	Default - - - - -	—	—	—
From 6 months to above 2 years -	738	893	+155	Compromise - - -	720	684	− 36
Not exceeding 6 months - -	2,340	2,402	+ 62	Recognizance - -	652	485	−167
Fined - - - - - -	4,758	4,456	−302	Bail taken at Thannah -	1,138	1,124	− 14
Security - - - - - -	517	540	+ 23	Unconditionally - -	3,383	4,121	+738
Dismissed from office - - -	417	439	+ 22				
Flogged - - - - - -	334	331	− 3				
Total - -	9,306	9,268	− 38				

No. 3.—Cases under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits - - - - - - -	223	199	− 24
Adjusted or withdrawn - - - - - - -	85	29	− 56
Dismissed on default - - - - - - -	154	139	− 15
Transferred - - - - - - - - -	1	- -	− 1
Total disposed of - - - - - - - -	463	367	− 96
Pending on 31st December - - - - - -	9	5	− 4

ROHILKUND DIVISION.—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Rohilkund Division, 1848	58	547	31	636	311	59	175	32·11	9	1	81
„ 1849	81	621	5	707	363	83	187	29·54	14	5	55
Difference	+23	+74	−26	+71	+52	+24	+12	—	+5	+4	−26

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

	1848.	1849.	Difference.
Convicted and sentenced	311	363	+52
16 years	—	2	+2
15 years	—	—	—
14 years	—	—	—
12 years	—	—	—
10 years	27	18	−9
9 years	—	11	+11
8 years	—	3	+3
7 years	32	70	+38
6 years	3	12	+9
5 years	69	83	+14
4½ years	—	—	—
4 years	34	36	+2
3 years	54	72	+18
2 years	11	26	+15
1½ year	—	—	—
1 year	58	24	+34
Less than 1 year	23	6	−17
Fined and Discharged	—	—	—

No. 3.

	Appeals.	Appeals.	Difference.
Criminal Trials:			
Confirmed	236	203	−33
Reversed	91	83	−8
Rejected, struck off, and withdrawn	23	26	+3
Miscellaneous Cases:			
Confirmed	120	110	−10
Reversed	21	35	+14
Rejected, struck off, and withdrawn	14	18	+4
Average of reversals to appeals tried	23·93	27·37	—

No. 4.—Security Cases.

	Appeals.	Appeals.	Difference.
Ordered to be released unconditionally	16	12	−4
Ordered to be released on mochulka	—	—	—
Security reduced	—	—	—
Security as before	44	12	−32

ZILLAH MUTTRA.

No. 1.—Magistrate's Court.

Magistrate, Mr. R. Alexander, from 1 January to 31 December 1849.
Joint Magistrate, Mr. C. G. Hillersdon, from 1 January to 31 March 1849.
Officiating Joint Magistrate, Mr. J. W. Sherer, from 4 April to 31 December 1849.
Assistant, Mr. R. Temple, from 1 January to 10 April 1849.
Ditto - Mr. H. G. Keene, from 13 April to 31 December 1849.
Deputy Magistrate, Mr. T. D. Reid, from 1 January to 31 December 1849.
Ditto - - - Meer Mohiboodeen, from 1 January to 31 December 1849.
Ditto - - - Syud Enaet Hosein, from 27 April to 31 December 1849.
Ditto - - - Pundit Motee Loll, from 27 April to 31 December 1849.
Sudder Ameen, Ukber Ali Khan, from 1 January to 21 December 1849.
Officiating Sudder Ameen, Muhomed Subbeeoodeen, from 22 December to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	31	1,039	1,070	316	73	644	62·34	18	15	4		
42 - - -	18	2,151	2,169	1,096	8	1,026	48·54	17	3	19	13	8
43 - - -	–	55	55	15	8	27	54·	5	–	–		
Total - - -	49	3,245	3,294	1,427	89	1,697	52·81	40	18	23	13	8
Magistrate - - - -	–	–	–	413	41	448	49·66	–	1	1	–	–
Joint Magistrate - - -	–	–	–	805	48	885	50·92	–	17	22	–	–
Assistant - - - -	–	–	–	102	–	132	56·41	–	–	–	–	–
Deputy Magistrate - -	–	–	–	107	–	232	68·43	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	49	3,245	3,294	1,427	89	1,697	52·81	40	18	23	13	8

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three Years - - - - - - - -	3
From 6 Months to 2 above Years - -	107
Not exceeding 6 months - - -	272
Fined - - - - - - - -	929
Security - - - - - - - -	54
Dismissed from office - - - - -	31
Flogged - - - - - - - -	31
Total - - -	1,427

Detail of Acquittals:

Default - - - - - - - -	3
Compromise - - - - - - -	97
Recognizance - - - - - -	198
Bail taken at Thannah - - - -	567
Unconditionally - - - - - -	832

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - - -	184
Adjusted or withdrawn - - - - - - - - - - -	44
Dismissed on default - - - - - - - - - - -	20
Transferred - - - - - - - - - - - -	2
Total disposed of - - - - - - - - - - -	250
Pending on 31 December - - - - - - - - - -	2

ZILLAH AGRA.

No. 1.—Magistrate's Court.

Magistrate, Mr. C. C. Jackson, from 1 January to 31 December 1849.
Officiating Joint Magistrate, Mr. C. B. Denison, from 1 January to 31 December 1849.
Ditto - - ditto - - Mr. H. B. Thornhill, from 15 September to 10 October 1849.
Cantonment Joint Magistrate, Captain C. B. Harris, from 1 January to 30 November 1849.
Ditto - - ditto - Colonel Curtis, from 1 December to 31 December 1849.
Assistant, Mr. J. W. Sherer, from 1 January to 31 March 1849.
Ditto - Mr. H. B. Thornhill, from 7 May to 14 September 1849.
Ditto - Mr. H. B. Thornhill, from 11 October to 1 December 1849.
Deputy Magistrate, Mr. P. B. Reid, from 1 January to 31 December 1849.
Ditto - - - Koonwur Kalkapershad, from 1 January to 31 December 1849.
Inspector of Prisons, Mr. W. H. Woodcock, from 1 January to 3 May 1849.
Ditto - - - - - ditto - - - - from 1 November to 31 December 1849.
In charge of Gaol, Mr. H. B. Thornhill, from 4 May to 31 October 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	70	961	1,031	398	166	414	42·33	22	28	3		
42 - - -	31	3,012	3,043	1,881	5	1,118	37·21	16	17	6	16	10
43 - - -	4	106	110	34	4	70	64·81	–	2	–		
Total - - -	105	4,079	4,184	2,313	175	1,602	39·16	38	47	9	16	10
Magistrate - - - -	–	–	–	*794	79	588	40·24	–	4	–	–	–
Joint Magistrate - - -	–	–	–	1,072	96	676	36·65	–	36	6	–	–
Assistant - - - -	–	–	–	100	–	125	55·55	–	–	–	–	–
Deputy Magistrate - -	–	–	–	347	–	213	38·03	–	7	3	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	105	4,079	4,184	2,313	175	1,602	39·16	38	47	9	16	10

* 130 by Officers in charge of Gaol.

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three Years - - - - - - -	20	Default - - - - - - - -	1
From 6 months to above 2 years - - -	184	Compromise - - - - - - -	31
Not exceeding 6 months - - - -	362	Recognizance - - - - - -	397
Fined - - - - - - - -	1,502	Bail taken at Thannah - - - - -	143
Security - - - - - - - -	55	Unconditionally - - - - - -	1,030
Dismissed from office - - - - -	47		
Flogged - - - - - - - -	143		
Total - - -	2,313		

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - - -	266
Adjusted or withdrawn - - - - - - - - - -	244
Dismissed on Default - - - - - - - - - -	236
Transferred - - - - - - - - - - - -	5
Total disposed of - - - - - - - - - - -	751
Pending on 31st December - - - - - - - - - -	41

ZILLAH AGRA.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Muttra - - - - -	16	89	–	105	52	13	30	31·57	–	1	9
Agra - - - - -	8	*187	2	197	74	28	82	44·56	–	1	12
Total - - -	24	276	2	302	126	41	112	40·14	–	2	21

* One from Allygurh; 16 from Thuggee Department.

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced - -	126	11 years - - - - -	—	4 years - - - -	20
		10 years - - - -	3	3 years - - - -	16
16 years - - - -	—	9 years - - - -	—	2 years - - - -	4
15 years - - - -	—	8 years - - - -	—	1 year - - - -	—
14 years - - - -	—	7 years - - - -	45	Less than one year - -	—
13 years - - - -	—	6 years - - - -	—	Fined and discharged - -	—
12 years - - - -	—	5 years - - - -	38		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Muttra - -	Magistrate - - -	5	5	1	3	1	1	42·85
	Joint Magistrate - -	11	5	–	11	2	–	24·13
	Assistant, with special powers	–	–	1	–	2	–	100·
	Total - - -	16	10	2	14	5	1	33·33
Agra - - -	Magistrate - - - -	14	8	1	17	11	10	38·
	Joint Magistrate - -	22	12	4	10	2	–	30·43
	Assistant, with special powers	5	1	4	8	1	–	13 33
	Total - - -	41	21	9	35	14	10	31·53
	Grand Total - - -	57	31	11	49	19	11	32·05

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Muttra - - - - - - - - -	–	–	–	–
Agra - - - - - - - - -	–	–	–	–
Total - - -	–	–	–	–

ZILLAH FURRUCKABAD.

No. 1.—Magistrate's Court.

Officiating Magistrate, Mr. H. G. Astell, from 1 January to 13 April 1849.
Ditto - - - - Mr. W. C. S. Cunningham, from 14 April to 31 December 1849.
Officiating Joint Magistrate, Mr. R. Thornton, from 1 January to 24 January 1849.
Joint Magistrate, Mr. G. D. Raikes, from 25 January to 21 December 1849.
Officiating Indt. Joint Magistrate, Patialee, Mr. W. J. Bramly, from 1 January to 2 September 1849.
Ditto - - ditto - - from 3 November to 31 December 1849.
Officiating ditto, Mr. M. H. Court, from 3 September to 2 November 1849.
Joint Magistrate, Grand Trunk Road, Mr. H. Brereton, from 1 January to 28 February 1849.
Assistant, Mr. H. B. Thornhill, from 1 January to 25 April 1849.
Deputy Magistrate, Mr. W. H. D'Gruyther, from 1 January to 31 December 1849.
Officiating ditto, Syfoollah Khan, from 1 January to 31 December 1849.
Deputy Magistrate, Patialee, Hurree Shunker, from 1 January to 31 December 1849.
Deputy Magistrate and Tehseeldar, Kunouj, Syud Mahomed, from 1 January to 31 December 1849.
Ditto - - - ditto - - - Chibramow, Kullunder Buksh, from 1 January to 31 December 1849.
Ditto - - - ditto - - - Kaemgunge, Mahomed Mobeen, from 16 April to 31 December 1849.
Ditto - - - ditto - - - Sirpoorah, Fyazooddeen, from 1 December to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	23	889	912	332	152	396	45·	8	16	3	11	9
42 - - -	35	1,961	1,996	1,200	11	771	38·9	2	4	12		
43 - - -	1	30	31	7	6	19	59·37	—	—	—		
Total - - -	59	2,880	2,939	1,539	169	1,186	40·98	10	20	15	11	9
Magistrate - - - -	—	—	—	261	41	336	52·66	—	7	3	—	—
Joint Magistrate - - -	—	—	—	561	114	581	46·25	—	11	3	—	—
Assistant - - - - -	—	—	—	18	—	15	45·45	—	—	—	—	—
Deputy Magistrate - -	—	—	—	699	14	254	26·26	—	2	9	—	—
Principal Sudder Ameen -	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen - - -	—	—	—	—	—	—	—	—	—	—	—	—
Total - - -	59	2,880	2,939	1,539	169	1,186	40·98	10	20	15	11	9

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	18
From 6 months to above 2 years - - - - -	78
Not exceeding 6 months - - - - -	524
Fined - - - - - - - -	739
Security - - - - - - - -	98
Dismissed from office - - - - - -	61
Flogged - - - - - - - -	21
Total - - -	1,539

Detail of Acquittals:

Default - - - - - - - - -	—
Compromise - - - - - - - -	56
Recognizance - - - - - - -	284
Bail taken at Thannah - - - - -	114
Unconditionally - - - - - - -	732

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - -	334
Adjusted or withdrawn - - - - - - - - -	73
Dismissed on default - - - - - - - - -	9
Transferred - - - - - - - - - -	—
Total disposed of - - - - - - - - -	416
Pending on 31st December - - - - - - - -	7

ZILLAH FURRUCKABAD.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Furruckabad - - -	20	184	-	204	135	32	36	17·73	-	-	1

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced - - - -	135	8 years - - - - - - -	—
		7 years - - - - - - -	52
16 years - - - - - - - -	—	6 years - - - - - - -	—
15 years - - - - - - - -	—	5 years - - - - - - -	17
14 years - - - - - - - -	4	4 years - - - - - - -	9
13 years - - - - - - - -	—	3 years - - - - - - -	30
12 years - - - - - - - -	—	2 years - - - - - - -	15
11 years - - - - - - - -	—	1 year - - - - - - -	5
10 years - - - - - - - -	—	Less than one year - - - -	3
9 years - - - - - - - -	—	Fined and discharged - - - -	—

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Furruckabad -	Magistrate - - - -	20	10	-	22	20	7	41·66
	Joint Magistrate - - -	69	36	2	38	36	20	40·22
	Assistant, with special powers	34	3	1	13	3	3	11·32
	Total - - -	123	49	3	73	59	30	35·52

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Furruckabad - - - - - - - -		-	1	6

ZILLAH MYNPOORIE.

No. 1.—Magistrate's Court.

Magistrate, Mr. H. Unwin, from 1 January to 3 January 1849.
Officiating Magistrate, Mr. C. Raikes, from 4 January to 9 February 1849.
Magistrate ditto - from 10 February to 31 December 1849.
Officiating Joint Magistrate, Mr. H. Brereton, from 1 January to 26 March 1849.
Ditto - - - - - - - Mr. R. Spankie, from 27 March to 31 December 1849.
Ditto - - - - - - - Putialee, Mr. W. J. Bramley, from 1 January to 2 September 1849.
Ditto - - - - - - - - ditto - - ditto - - from 3 November to 31st December 1849.
Ditto - - - - - - - Mr. M. H. Court, from 3 September to 2 November 1849.
Principal Sudder Ameen, Mohumed Husan Khan, from 1 January to 9 April 1849.
Ditto - - - - - - ditto - - - - - - from 14 May to 14 September 1849.
Deputy Magistrate, Mohumed Jumalooddeen Khan, from 1 January to 31 December 1849.
Ditto - - - Putialee, Pundit Hurree Shunker, from 1 January to 31 December 1849.
Ditto - - - Moonshee Fayazooddeen, from 1 January to 31 December 1849.
Ditto - - - Mynpoorie, Mohumed Ruheemooddeen, from 1 January to 31 December 1849.
Ditto - - - Moonshee Heth Lall, from 1 January to 31 December 1849.
Ditto - - - Mohumed Ahmud Husan, from 1 May to 30 September 1849.
Ditto - - - ditto - - - - - - - from 21 October to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	21	506	527	179	114	224	53·71	2	8	–	11	7
42	6	1,456	1,462	1,080	–	371	25·56	2	1	8		
43	–	18	18	11	1	6	33·33	–	–	–		
Total	27	1,980	2,007	1,270	115	601	30·26	4	9	8	11	7
Magistrate	–	–	–	249	35	76	21·11	–	–	–	–	–
Joint Magistrate	–	–	–	435	80	344	40·04	–	7	3	–	–
Assistant	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate	–	–	–	586	–	181	23·59	–	2	5	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	27	1,980	2,007	1,270	115	601	30·26	4	9	8	11	7

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three Years	34
From 6 months to above 2 years	58
Not exceeding 6 months	308
Fined	700
Security	35
Dismissed from office	114
Flogged	21
Total	1,270

Detail of Acquittals:

Default	–
Compromise	43
Recognizance	53
Bail taken at Thannah	35
Unconditionally	470

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	138
Adjusted or withdrawn	21
Dismissed on default	79
Transferred	–
Total disposed of	238
Pending on 31 December	4

ZILLAH ETAWAH.

No. 1.—Magistrate's Court.

Officiating Magistrate, Mr. J. A. Craigie, from 1 January to 13 April 1849.
Ditto - ditto - Mr. E. H. Monckton, from 14 April to 31 December 1849.
Joint Magistrate, Mr. E. J. Boldero, from 1 January to 31 December 1849.
Assistant, Mr. W. A. Forbes, from 1 January to 8 December 1849.
Deputy Magistrate, Mirza Kulb Hoosein Khan, from 1 January to 31 December 1849.
Six Tehseeldars, with powers of Deputy Magistrate, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	29	397	426	128	130	163	38·71	4	–	–	27	10
42	38	1,928	1,966	933	–	1,014	52·08	7	4	11		
43	–	14	14	6	–	6	50·	–	–	–		
Total	67	2,339	2,406	1,067	130	1,183	49·7	11	4	11	27	10
Magistrate	–	–	–	345	43	639	62·22	–	–	3	–	–
Joint Magistrate	–	–	–	318	87	343	45·85	–	–	–	–	–
Assistant	–	–	–	125	–	40	24·24	–	–	–	–	–
Deputy Magistrate	–	–	–	279	–	161	36·59	–	4	8	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	67	2,339	2,406	1,067	130	1,183	49·7	11	4	11	27	10

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:	
Three years	18
From 6 months to above 2 years	41
Not exceeding 6 months	115
Fined	417
Security	229
Dismissed from office	247
Flogged	–
Total	1,067

Detail of Acquittals:	
Default	–
Compromise	71
Recognizance	615
Bail taken at Thannah	26
Unconditionally	471

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	139
Adjusted or withdrawn	1
Dismissed on default	1
Transferred	–
Total disposed of	141
Pending on 31st December	6

ZILLAH MYNPOORIE.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Mynpoorie	7	115	2	124	68	5	41	35·96	2	—	8
Etawah	15	130	—	145	60	9	57	45·23	—	1	18
Total	22	245	2	269	128	14	98	40·83	2	1	26

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	128	8 years	2
		7 years	10
16 years	1	6 years	6
15 years	—	5 years	20
14 years	4	4 years	23
13 years	—	3 years	17
12 years	—	2 years	18
11 years	—	1 year	8
10 years	12	Less than one year	5
9 years	2	Fined and discharged	—

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Mynpoorie	Magistrate	28	11	1	6	5	1	32·
	Joint Magistrate	64	24	4	12	5	—	27 C1
	Assistant, with special powers	5	1	1	1	—	1	14·28
	Total	97	36	6	19	10	2	28·39
Etawah	Magistrate	11	11	—	—	2	—	54·16
	Joint Magistrate	7	5	1	5	2	1	36·84
	Assistant, with special powers	2	6	1	4	5	1	64·7
	Total	20	22	2	9	9	2	51·6
	Grand Total	117	58	8	28	19	4	34·68

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Mynpoorie	—	—	—	—
Etawah	—	—	—	2
Total	—	—	—	2

AGRA DIVISION.—GENERAL STATEMENT.

No. 1.—MAGISTRATE'S COURT.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Agra Division 1848	189	12,679	12,868	6,834	534	5,134	41·06	59	167	140
Agra Division 1849	307	14,523	14,830	7,616	678	6,269	43·04	103	98	66
DIFFERENCE	118	+1,844	+1,962	+782	+144	+1,135	—	+44	−69	−74

No. 2.—DETAIL of Colums 5 and 7, of Statement No. 1.

	1848.	1849.	Difference.
Detail of Convictions:			
Three years	158	93	−65
From 6 months to above 2 years	450	468	+18
Not exceeding 6 months	1,616	1,581	−35
Fined	3,584	4,287	+703
Security	410	471	+61
Dismissed from office	342	500	+158
Flogged	274	216	−58
TOTAL	6,834	7,616	+782
Detail of Acquittals:			
Default	1	4	+3
Compromise	211	298	+87
Recognizance	904	1,547	+643
Bail taken at Thannah	1,085	885	−200
Unconditionally	2,933	3,535	+602

No. 3.—CASES under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits	745	1,061	+316
Adjusted or withdrawn	273	383	+110
Dismissed on default	351	345	−6
Transferred	23	7	−16
Total disposed of	1,392	1,796	+404
Pending on 31st December	65	60	−5

AGRA DIVISION.—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	*7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Agra Division 1848	92	636	16	744	323	102	226	34·71	24	3	66
Agra Division 1849	66	705	4	775	389	87	246	34·07	2	3	48
Difference	−26	+69	−12	+31	+66	−15	+20	—	−22	—	−18

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

	1848.	1849.	Difference.
Convicted and sentenced	323	389	66
16 years	10	1	−9
14 years	2	8	+6
12 years	—	—	—
11 years	—	—	—
10 years	5	15	+10
9 years	2	2	—
8 years	—	2	+2
7 years	116	107	−9
6 years	3	6	+3
5 years	82	75	−7
4 years	6	52	+46
3 years	59	63	+4
2½ years	5	—	−5
2 years	9	37	+28
1½ year	—	—	—
1 year	13	13	—
Less than 1 year	11	8	−3
Struck off	—	—	—
Fined and discharged	—	—	—

No. 3.

	Appeals.	Appeals.	Difference.
Criminal Trials:			
Confirmed	265	297	+32
Reversed	165	138	−27
Rejected, struck off, and withdrawn	39	22	−17
Miscellaneous Cases:			
Confirmed	164	150	−14
Reversed	44	97	+53
Rejected, struck off, and withdrawn	32	45	+13
Average of reversals to appeals tried	32·75	34·45	—

No. 4.—Security Cases.

	Appeals.	Appeals.	Difference.
Ordered to be released unconditionally	—	—	—
Ordered to be released on mochulka	—	—	—
Security reduced	—	1	+1
Security as before	5	8	+3

ZILLAH CAWNPORE.

No. 1.—Magistrate's Court.

Officiating Magistrate, Mr. H. P. Fane, from 1 January to 11 April 1849.
Magistrate, Mr. E. H. Merland, from 12 April to 16 December 1849.
Officiating Magistrate, Mr. G. P. Money, from 17 December to 31 December 1849.
Joint Magistrate - - - ditto - - from 14 April to 6 May 1849.
Ditto - - - - - - ditto - - from 6 November to 16 December 1849.
Officiating Joint Magistrate, Mr. W. G. Probyn, from 7 May to 5 November 1849.
Ditto - ditto - - from 29 December to 31 December 1849.
Assistant - ditto - - from 1 January to 18 February 1849.
Ditto - ditto - - from 21 March to 6 May 1849.
Ditto - ditto - - from 6 November to 28 December 1849.
Cantonment Joint Magistrate, Captain Watson, from 1 January to 31 March 1849.
Ditto - - ditto - - Captain Riddell, from 1 April to 31 December 1849.
Deputy Magistrate, Syud Nasir Ali Khan, from 1 January to 13 September 1849.
Ditto - - - - - ditto - - - from 29 November to 31 December 1849.
Ditto - - - Uhmud Ali, from 1 January to 31 December 1849.
Ditto - - - Sufder Ali, from 1 January to 31 December 1849.
Ditto - - - Joalapershad, from 1 January to 31 December 1849.
Ditto - - - Hazee Mohumed, from 1 January to 31 December 1849.
Ditto - - - Muqsood Ali, from 1 January to 31 December 1849.
Ditto - - - Kaem Ali, from 1 January to 31 December 1849.
Ditto - - - Ufzul Ali, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	13	1,060	1,073	298	95	605	60·62	11	10	13	9	7
42 - - -	22	2,792	2,814	1,641	—	1,190	42·03	5	8	11		
43 - - -	—	45	45	18	1	25	56·81	—	1	—		
Total - - -	35	3,897	3,932	1,957	96	1,820	46·99	16	19	24	9	7
Magistrate - - - -	—	—	—	359	17	603	61·59	—	2	4	—	—
Joint Magistrate - - -	—	—	—	580	57	440	40·85	—	—	—	—	—
Assistant - - - -	—	—	—	89	2	74	44·84	—	—	—	—	—
Deputy Magistrate - -	—	—	—	929	20	703	42·55	—	17	20	—	—
Principal Sudder Ameen -	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen - - -	—	—	—	—	—	—	—	—	—	—	—	—
Total - - -	35	3,897	3,932	1,957	96	1,820	46·99	16	19	24	9	7

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	16
From 6 months to above 2 years - - -	164
Not exceeding 6 months - - - -	314
Fined - - - - - - - -	1,316
Security - - - - - - -	33
Dismissed from office - - - - -	68
Flogged - - - - - - - -	46
Total - - -	1,957

Detail of Acquittals:

Default - - - - - - - -	2
Compromise - - - - - - -	301
Recognizance - - - - - -	203
Bail taken at Thannah - - - - -	516
Unconditionally - - - - - -	798

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - -	168
Adjusted or withdrawn - - - - - - - - -	47
Dismissed on default - - - - - - - - -	19
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	234
Pending on 31st December - - - - - - - - -	6

ZILLAH CAWNPORE.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Cawnpore	—	96	—	96	41	22	31	32·97	—	1	1

2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	41	6 years	1
		5 years	4
15 years	—	4 years	10
14 years	—	3 years	11
13 years	—	2 years and 11 months	1
12 years	—	2 years	4
11 years	—	1 year	3
10 years	—	Less than one year	1
9 years	1	Fined and discharged	—
8 years	—		
7 years	5		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	7. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Cawnpore	Magistrate	19	26	13	12	16	14	57·53
	Joint Magistrate	12	15	26	4	5	2	55·55
	Assistant, with special powers	18	13	11	32	30	5	46·23
	Total	49	54	50	48	51	21	51·98

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Cawnpore	—	—	1	—

ZILLAH FUTTEHPORE.

No. 1.—Magistrate's Court.

Officiating Magistrate, Mr. C. Chester, from 1 January to 6 May 1849.
Ditto - ditto - - ditto - - from 23 October to 13 December 1849.
Ditto - ditto - Mr. G. P. Money, from 7 May to 22 October 1849.
Ditto - ditto - Mr. C. W. Fagan, from 14 December to 31 December 1849.
Officiating Joint Magistrate, Mr. J. Power, from 8 February to 30 September 1849.
Ditto - ditto - - ditto - - - from 19 November to 31 December 1849.
Deputy Magistrate, Mohumed Hickmutoollah Khan, from 1 January to 23 September 1849.
Ditto - ditto - - - ditto - - - - - from 23 October to 31 December 1849.
Ditto - ditto Mohumed Dulleeloollah Khan, from 1 January to 31 December 1849.
Ditto - ditto Mohumed Moojtubba Khan, from 11 March to 31 December 1849.
Ditto - ditto Moortuzza Buksh, from 1 January to 8 April 1849.
Ditto - ditto - - ditto - - from 22 July to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	1	774	775	167	175	303	46·97	2	10	–	9	7
42	6	867	873	508	–	355	41·13	2	12	7		
43	–	264	264	62	1	208	74·75	–	–	–		
Total	7	1,805	1,812	737	176	866	48·67	4	22	7	9	7
Magistrate	–	–	–	376	131	393	43·66	–	–	1	–	–
Joint Magistrate	–	–	–	117	18	328	70·84	–	22	4	–	–
Assistant	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate	–	–	–	244	27	145	34·85	–	–	2	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	7	1,805	1,812	737	176	866	48·67	4	22	7	9	7

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years	11
From 6 months to above 2 years	68
Not exceeding 6 months	252
Fined	217
Security	112
Dismissed from office	66
Flogged	11
Total	737

Detail of Acquittals:

Default	5
Compromise	152
Recognizance	188
Bail taken at Thannah	155
Unconditionally	366

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	33
Adjusted or withdrawn	4
Dismissed on default	3
Transferred	3
Total disposed of	43
Pending on 31 December	11

ZILLAH FUTTEHPORE.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Futtehpore	–	176	–	176	77	33	49	30·81	–	–	17

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	77	7 years	20
		6 years	—
15 years	—	5 years	25
14 years	—	4 years	3
13 years	—	3 years	15
12 years	—	2 years	2
11 years	—	1 ½ year	4
10 years	—	1 year	2
9 years	—	Less than 1 year	6
8 years	—	Fined and discharged	—

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Futtehpore	Magistrate	24	12	3	3	4	–	37·2
	Joint Magistrate	10	7	1	2	1	1	40·
	Assistant, with special powers	6	3	1	6	4	–	36·84
	Total	40	22	5	11	9	1	37·8

No. 4.—Security Cases.

Futtehpore:

Ordered to be released unconditionally	Nil.
Ordered to be released on mochulka	
Security reduced	
Security as before	

ZILLAH HUMEERPORE.

No. 1.—Magistrate's Court.

Magistrate, Mr. J. J. W. Taunton, from 1 January to 31 December 1849.

Joint Magistrate, Mr. F. B. Pearson, from 1 January to 28 March 1849.

Officiating Magistrate, Mr. H. S. Reid, from 30 April to 31 December 1849.

Deputy Magistrate, Sheikh Wahidool Zuman, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	4	327	331	108	79	142	43·16	2	—	1	16	5
42	1	413	414	282	1	126	30·8	2	—	3		
43	—	9	9	4	—	5	55·55	—	—	—		
Total	5	749	754	394	80	273	36·54	4	—	3	16	5
Magistrate	—	—	—	122	34	148	48·68	—	—	—	—	—
Joint Magistrate	—	—	—	151	46	101	33·89	—	—	—	—	—
Assistant	—	—	—	—	—	—	—	—	—	—	—	—
Deputy Magistrate	—	—	—	121	—	24	16·55	—	—	3	—	—
Principal Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Total	5	749	754	394	80	273	36·54	4	—	3	16	5

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:	
Three Years	15
From 6 months to above 2 years	26
Not exceeding 6 months	124
Fined	197
Security	13
Dismissed from office	7
Flogged	12
Total	394

Detail of Acquittals:	
Default	—
Compromise	12
Recognizance	45
Bail taken at Thannah	114
Unconditionally	102

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	120
Adjusted or withdrawn	31
Dismissed on default	15
Transferred	—
Total disposed of	166
Pending on 31st December	10

ZILLAH BANDA.

No. 1.—Magistrate's Court.

Magistrate, Mr. M. P. Edgeworth, from 1 January to 11 March 1849.
Officiating ditto, Mr. H. D. Sandeman, from 12 March to 9 April 1849.
Magistrate, Mr. M. P. Edgeworth, from 10 April to 12 April 1849.
Officiating ditto, Mr. C. G. Hillersdon, from 13 April to 31 December 1849.
Joint Magistrate, Mr. H. D. Sandeman, from 1 January to 11 March 1849.
Ditto ditto from 10 April to 31 December 1849.
Assistant, Mr. M. Ricketts, from 1 January to 30 November 1849.
Deputy Magistrate, Sirdar Khan, from 1 January to 13 September 1849.
Ditto - ditto - ditto - from 18 October to 1 November 1849.
Ditto - ditto - ditto - from 2 December to 31 December 1849.
Ditto - ditto Oman Ali, from 1 January to 16 November 1849.
Ditto - ditto - ditto - from 1 December to 31 December 1849.
Ditto - ditto, Khadeem Hoosein, from 1 January to 31 December 1849.
Ditto - ditto, Nazir Nubbee Khan, from 1 January to 31 December 1849.
Ditto - ditto, Goolam Russool, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	25	837	862	342	211	277	33·37	16	21	11	12	7
42	55	1,758	1,813	870	–	905	50·98	1	1	31		
43	–	36	36	4	–	20	83·33	–	1	–		
Total	80	2,631	2,711	1,216	211	1,202	45·72	17	23	42	12	7
Magistrate	–	–	–	159	79	301	55·84	–	1	17	–	–
Joint Magistrate	–	–	–	351	132	327	40·37	–	20	14	–	–
Assistant	–	–	–	87	–	118	57·56	–	–	–	–	–
Deputy Magistrate	–	–	–	619	–	456	42·41	–	2	11	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	80	2,631	2,711	1,216	211	1,202	45·72	17	23	42	12	7

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years	2	Default	1
From 6 months to above 2 years	210	Compromise	117
Not exceeding 6 months	199	Recognizance	64
Fined	635	Bail taken at Thannah	298
Security	83	Unconditionally	722
Dismissed from office	75		
Flogged	12		
Total	1,216		

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	148
Adjusted or withdrawn	21
Dismissed on default	36
Transferred	2
Total disposed of	207
Pending on 31st December	—

ZILLAH BUNDELKUND.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Humeerpore	2	80	-	82	36	7	23	34·84	2	1	13
Banda	10	211	-	221	114	5	79	39·89	22	-	1
Total	12	291	-	303	150	12	102	38·63	24	1	14

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	150	6 years	15
16 years	—	5 years	40
14 years	—	4 years	12
13 years	—	3 years	14
12 years	—	2½ years	4
11 years	—	2 years	6
10 years	1	1 year	3
9 years	1	Less than one year	1
8 years	5	Fined and discharged	—
7 years	48		

No 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Humeerpore	Magistrate	4	1	—	1	—	—	16·66
	Joint Magistrate	6	—	—	9	1	5	6·25
	Assistant, with special powers	2	—	—	—	—	—	—
	Total	12	1	—	10	1	5	8·33
Banda	Magistrate	12	2	3	1	—	—	13·33
	Joint Magistrate	24	8	6	13	5	1	26·
	Assistant, with special powers	14	2	5	13	2	2	12·9
	Total	50	12	14	27	7	3	19·79
	Grand Total	62	13	14	37	8	8	17·5

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Humeerpore	—	—	—	—
Banda	—	—	—	—
Total	—	—	—	—

ZILLAH ALLAHABAD.

No. 1.—Magistrate's Court.

Officiating Magistrate, Mr. R. Money, from 1 January to 31 December 1849.
Joint Magistrate, Mr. E. H. C. Monckton, from 1 January to 7 April 1849.
Officiating Joint Magistrate, Mr. R. Temple, from 12 April to 31 December 1849.
Ditto - - - - - - Mr. F. M. Lind, from 27 November to 31 December 1849.
Joint Magistrate, Grand Trunk Road, Mr. H. B. Henderson, from 1 January to 31 March 1849.
Assistant, Mr. J. Power, from 1 January to 5 January 1849.
Ditto Mr. E. A. Prinsep, from 1 January to 30 April 1849.
Ditto Mr. J. S. Campbell, from 30 May to 19 August 1849.
Ditto Mr. G. S. Benson, from 21 August to 31 December 1849.
Deputy Magistrate, Mr. F. Slinger, from 1 January to 31 December 1849.
Ditto - - - Muksood Ulee Khan, from 1 January to 31 December 1849.
Ditto - - - Bunsgopal, from 1 January to 31 December 1849.
Ditto - - - Jussodanund, from 1 January to 31 December 1849.
Ditto - - - Gopal Loll, from 1 January to 31 December 1849.
Ditto - - - Sheik Abdoola, from 1 January to 31 December 1849.
Ditto - - - Sheikh Sujjad Ulee, from 22 August to 31 December 1849.
Ditto - - - Mirza Abed Ulee, from 22 August to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	49	1,110	1,159	394	231	484	43·64	21	21	8	6	6
42 - - -	22	2,293	2,315	998	3	1,282	56·15	1	–	31		
43 - - -	–	73	73	32	10	29	40·84	–	1	1		
Total - - -	71	3,476	3,547	1,424	244	1,795	51·83	22	22	40	6	6
Magistrate - - - -	–	–	–	495	120	730	54·27	–	2	1	–	–
Joint Magistrate - - -	–	–	–	714	124	835	49·91	–	18	23	–	–
Assistant - - - -	–	–	–	46	–	89	65·92	–	1	5	–	–
Deputy Magistrate - -	–	–	–	169	–	141	45·48	–	1	11	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	71	3,476	3,547	1,424	244	1,795	51·83	22	22	40	6	6

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years - - - - - - -	35	Default - - - - - - - -	12
From 6 months to above 2 years - - -	90	Compromise - - - - - - -	128
Not exceeding 6 months - - - -	323	Recognizance - - - - - -	681
Fined - - - - - - - -	616	Bail taken at Thannah - - - - -	211
Security - - - - - - - -	50	Unconditionally - - - - - -	763
Dismissed from office - - - - -	187		
Flogged - - - - - - - -	123		
Total - - -	1,424		

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	101
Adjusted or withdrawn - - - - - - - - - -	28
Dismissed on default - - - - - - - - - -	21
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	150
Pending on 31 December - - - - - - - - -	13

ZILLAH ALLAHABAD.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Allahabad - - - -	20	244	2	266	95	24	73	38·02	22	3	49

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced - - - - - -	95	7 years - - - - - - - -	21
16 years - - - - - - - -	—	6 years - - - - - - - -	6
15 years - - - - - - - -	1	5 years - - - - - - - -	10
14 years - - - - - - - -	3	4 years - - - - - - - -	1
13 years - - - - - - - -	—	3 years - - - - - - - -	35
12 years - - - - - - - -	—	2 years - - - - - - - -	—
11 years - - - - - - - -	—	1 year - - - - - - - -	7
10 years - - - - - - - -	4	Less than one year - - - - -	3
9 years - - - - - - - -	—	Stripes - - - - - - - -	4
8 years - - - - - - - -	—		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Allahabad -	Magistrate - - -	24	20	10	13	14	1	47·88
	Joint Magistrate - - -	19	9	4	10	10	2	39·58
	Assistant, with special powers	2	2	5	1	5	—	70·
	Total - - -	45	31	19	24	29	3	46·51

No. 4.—Security Cases.

Allahabad:

Ordered to be released unconditionally - - - - - -	Nil.
Ordered to be released on mochulka - - - - - -	
Security reduced - - - - - - - - - -	
Security as before - - - - - - - - - -	

ALLAHABAD DIVISION.—GENERAL STATEMENT.

No. 1.—Magistrate's Court.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Allahabad Division, 1848 -	125	11,101	11,226	5,170	528	5,252	47·95	80	80	118
„ 1849 -	198	12,558	12,756	5,728	807	5,956	47·68	63	86	116
Difference - - -	+ 73	+ 1,457	+ 1,530	+ 558	+ 279	+ 704	—	- 17	+ 6	— 2

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions.	1848.	1849.	Difference.	Detail of Acquittals.	1848.	1849.	Difference.
Three years - - - - -	85	79	—6	Default - - - -	27	20	—7
From 6 months to above 2 years -	536	558	+22	Compromise - - -	549	710	+161
Not exceeding 6 months - -	1,116	1,212	+ 96	Recognizance - -	1,498	1,181	—317
Fined - - - - - -	2,588	2,981	+ 393	Bail taken at Thannah -	1,051	1,294	—243
Security - - - - - -	193	291	+ 98	Unconditionally - -	2,125	2,751	+626
Dismissed from office - - -	413	403	— 10				
Flogged - - - - - -	239	204	— 35				
Total - -	5,170	5,728	+ 558				

No. 3.—Cases under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits - - - - - - - -	766	570	—196
Adjusted or withdrawn - - - - - - - -	177	131	—46
Dismissed on default - - - - - - - -	45	94	49
Transferred - - - - - - - - - -	2	5	+3
Total disposed of - - - - - - - - -	990	800	—190
Pending on 31st December - - - - - -	63	40	—23

ALLAHABAD DIVISION.—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.		2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Allahabad Division	1848	11	528	4	543	225	106	122	26·93	57	1	32
	1849	32	807	2	841	363	91	255	35·96	46	5	81
Difference		+21	+279	−2	+298	+138	−15	+133	—	−11	+4	+49

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

	1848.	1849.	Difference.
Convicted and sentenced	225	363	+138
15 years	-	1	+1
14 years	26	3	−23
13 years	—	—	—
12 years	3	-	−3
11 years	—	—	—
10 years	5	5	—
9 years	-	2	+2
8 years	5	5	—
7 years	19	94	+75
6 years	11	22	+11
5½ years	1	-	−1
5 years	60	79	+19
4½ years	1	-	−1
4 years	11	26	+15
3½ years	1	-	−1
3 years	40	75	+35
2 years and 11 months	-	1	+1
2½ years	1	4	+3
2 years	7	12	+5
1½ year	5	4	−1
1 year	11	15	+4
Less than one year	18	11	−7
Stripes	-	4	+4

No. 3.

	Appeals.	Appeals.	Difference.
Criminal Trials:			
Confirmed	131	196	+65
Reversed	79	120	+41
Rejected, struck off, and withdrawn	80	88	+8
Miscellaneous Cases:			
Confirmed	157	120	−37
Reversed	91	97	+6
Rejected, struck off, and withdrawn	34	33	−1
Average of reversals to appeals tried	24·67	28·7	—

No. 4.—Security Cases.

	Appeals.	Appeals.	Difference.
Ordered to be released unconditionally	—	—	—
Ordered to be released on mochulka	5	-	−5
Security reduced	—	1	+1
Security as before	1	-	−1

ZILLAH GORUCKPORE.

No. 1.—Magistrate's Court.

Magistrate, Mr. H. C. Tucker, from 1 January to 31 December 1849.
Officiating ditto, Mr. R. Marriott, from 1 January to 15 January 1849.
Joint ditto, Mr. F. M. Lind, from 9 August to 20 October 1849.
Officiating ditto, Mr. R. Marriott, from 16 January to 31 December 1849.
Assistant, Mr. R. Simpson, from 1 January to 31 March 1849.
Ditto - Mr. S. N. Martyn, from 15 June to 31 December 1849.
Deputy Magistrate, Rai Manick Chund, from 1 May to 15 August 1849.
Ditto - - - Mirza Aka Nuwab, from 1 January to 31 December 1849.
Ditto - - - Mr. P. Carnegy, from 10 February to 31 December 1849.
Moonsiff, 1st Circle, Mehndee Hoossein, from 1 January to 31 December 1849.
Ditto - 2d ditto - Wuzeer Ali, from 1 January to 31 December 1849.
Ditto - 3d ditto - Mehndee Ali Khan, from 1 January to 15 June 1849.
Ditto - - - - - - - ditto - - from 1 August to 31 December 1849.
Officiating ditto - Mohumed Ali Khan, from 16 June to 31 July 1849.
Moonsiff, 4th Circle, Russool Buksh Khan, from 1 January to 31 December 1849.
Ditto, in charge of 5th Circle, ditto, from 1 January to 11 February 1849.
Ditto, 5th Circle, Reazut Hoossein, from 12 February to 31 December 1849.
Ditto, 6th ditto - - ditto - - from 1 January to 7 February 1849.
Ditto, Zyfoollah, from 8 February to 31 December 1849.
Ditto, 7th Circle, Mohumed Hoossein, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	13	1,811	1,824	786	267	735	41·1	3	27	6	12	6
42	6	2,184	2,190	1,446	–	738	33·79	–	5	1		
43	–	44	44	40	1	2	4·65	–	1	–		
Total	19	4,039	4,058	2,272	268	1,475	36·73	3	33	7	12	6
Magistrate	–	–	–	866	205	347	24·47	–	3	5	–	–
Joint Magistrate	–	–	–	542	63	508	45·64	–	12	2	–	–
Assistant	–	–	–	186	–	160	46·24	–	5	–	–	–
Deputy Magistrate	–	–	–	430	–	382	47·04	–	13	–	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs	–	–	–	248	–	78	23·92	–	–	–	–	–
Total	19	4,039	4,058	2,272	268	1,475	36·73	3	33	7	12	6

No. 2.—Detail of Columns 5 and 7, of Statement, No. 1.

Detail of Convictions:

Three years	82
From 6 months to above 2 years	290
Not exceeding 6 months	584
Fined	1,047
Security	156
Dismissed from office	104
Flogged	9
Total	2,272

Detail of Acquittals:

Default	–
Compromise	86
Recognizance	41
Bail taken at Thannah	622
Unconditionally	726

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	84
Adjusted or withdrawn	12
Dismissed on default	11
Transferred	–
Total disposed of	107
Pending on 31st December	5

ZILLAH GORUCKPORE.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped and Transferred.	12. Pending on 31st December.
Goruckpore	1	268	—	269	169	30	53	21·03	—	1	16

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	169	5 years	24
16 years	13	4 years	6
15 years	6	3 years	5
14 years	5	2½ years	7
12 years	11	2 years	5
10 years	8	1¾ year	2
9 years	10	1½ year	3
8 years	23	1 year	4
7 years	17	Less than 1 year	—
6 years	20		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Goruckpore	Magistrate	44	16	9	16	11	1	31·03
	Joint Magistrate	11	5	6	10	9	3	40·
	Assistant, with special powers	14	6	3	29	7	6	23·21
	Total	69	27	18	55	27	10	30·33

No. 4.—Security Cases.

Goruckpore:

Ordered to be released unconditionally — Nil.
Ordered to be released on mochulka — Nil.
Security reduced — Nil.
Security as before — Nil.

ZILLAH AZIMGURH.

No. 1.—Magistrate's Court.

Magistrate, Mr. J. Muir, from 1 January to 28 February 1849.
Officiating ditto, Mr. S. J. Becher, from 1 March to 31 December 1849.
Officiating Joint Magistrate, Mr. J. Wedderburn, from 1 January to 28 March 1849.
Ditto - - ditto - - Mr. H. Davidson, from 29 March to 31 December 1849.
Assistant General Superintendent, Mr. H. Ward, from 1 January to 31 January 1849.
Deputy Magistrate, Rai Manickchund, from 1 January to 25 April 1849.
Principal Sudder Ameen, Moulvee Mohumed Luteef, from 1 January to 31 January 1849.
Ditto - ditto - Tussuddook Hoossein, from 1 February to 30 April 1849.
Ditto - ditto - Mohumed Suleem, from 1 February to 30 April 1849.
Sudder Ameen, Jowalapershad Doobey, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	71	1,076	1,147	552	168	379	34·48	7	14	4		
42 - - -	41	1,634	1,675	1,028	3	658	38·95	3	2	27	22	25
43 - - -	2	66	68	23	1	21	46·66	–	–	–		
Total - - -	114	2,776	2,890	1,603	172	1,058	37·34	10	16	31	22	25
Magistrate - - - -	–	–	–	735	75	344	29·8	–	11	16	–	–
Joint Magistrate - - -	–	–	–	734	96	565	40·5	–	5	13	–	–
Assistant - - - - -	–	–	–	–	1	8	88·88	–	–	–	–	–
Deputy Magistrate - -	–	–	–	16	–	37	69·81	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	17	100·	–	–	–	–	–
Sudder Ameen - - -	–	–	–	118	–	87	42·43	–	–	2	–	–
Total - - -	114	2,776	2,890	1,603	172	1,058	37·34	10	16	31	22	25

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	35
From 6 months to above 2 years - - -	133
Not exceeding 6 months - - - -	488
Fined - - - - - - - -	697
Security - - - - - - - -	68
Dimissed from office - - - - -	101
Flogged - - - - - - - -	81
Total - - -	1,603

Detail of Acquittals:

Default - - - - - - - -	—
Compromise - - - - - - -	141
Recognizance - - - - - - -	90
Bail taken at Thannah - - - - -	189
Unconditionally - - - - - - -	638

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	189
Adjusted or withdrawn - - - - - - - - - -	22
Dismissed on default - - - - - - - - - -	28
Transferred - - - - - - - - - - -	15
Total disposed of - - - - - - - - - -	245
Pending on 31 December - - - - - - - - - -	22

ZILLAH AZIMGURH.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Azimgurh - - - -	45	172	1	218	137	29	46	21·69	2	—	4.

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced - - - - - -	137	6 years - - - - - - - -	—
		5 years - - - - - - - -	34
16 years - - - - - - - -	4	4 years - - - - - - - -	21
14 years - - - - - - - -	1	3 years - - - - - - - -	20
13 years - - - - - - - -	—	2 years - - - - - - - -	1
12 years - - - - - - - -	—	1½ year - - - - - - - -	2
11 years - - - - - - - -	—	1 year - - - - - - - -	13
10 years - - - - - - - -	4	Less than one year - - - - - -	10
9 years - - - - - - - -	—	Fined and discharged - - - - - -	—
8 years - - - - - - - -	—		
7 years - - - - - - - -	27		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5 Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Azimgurh - -	Magistrate - - -	36	4	—	13	4	—	14·03
	Joint Magistrate - -	59	10	1	26	9	—	18·26
	Assistant, with special powers	12	1	—	7	7	—	29·62
	Total - - -	107	15	1	46	20	—	18·61

No. 4.—Security Cases.

Azimgurh:

Ordered to be released unconditionally - - - - - - - - }
Ordered to be released on mochulka - - - - - - - - }
Security reduced - - - - - - - - - - - - } Nil.
Security as before - - - - - - - - - - - - }

ZILLAH JOUNPORE.

No. 1.—Magistrate's Court.

Magistrate, Mr. M. C. Ommaney, from 1 January to 31 December 1849.
Officiating Joint Magistrate, Mr. D. Simson, from 1 January to 26 March 1849.
Ditto - - ditto - Mr. J. R. Best, from 28 March to 31 December 1849.
Assistant, Mr. J. V. Agnew, from 3 December to 21 December 1849.
Deputy Magistrate, Mr. T. Thriepland, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittal to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	15	1,316	1,331	498	166	622	48·38	13	23	5		
42 - - -	11	1,414	1,425	850	4	532	38·38	9	3	31	11	11
43 - - -	–	22	22	16	2	4	18·18	–	–	–		
Total - - -	26	2,752	2,778	1,364	172	1,158	42·98	22	26	36	11	11
Magistrate - - - -	–	–	–	396	72	400	46·08	–	16	11	–	–
Joint Magistrate - - -	–	–	–	804	100	625	40·22	–	4	19	–	–
Assistant - - - - -	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate - -	–	–	–	164	–	133	44·78	–	6	6	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	26	2,752	2,778	1,364	172	1,158	42·98	22	26	36	11	11

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	45
From 6 months to above 2 years - - -	315
Not exceeding 6 months - - - - -	167
Fined - - - - - - - -	689
Security - - - - - - - -	34
Dismissed from office - - - - -	76
Flogged - - - - - - - -	38
Total - - -	1,364

Detail of Acquittals:

Default - - - - - - - - -	—
Compromise - - - - - - - -	107
Recognizance - - - - - - - -	81
Bail taken at Thannah - - - - - -	308
Unconditionally - - - - - - -	662

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	104
Adjusted or withdrawn - - - - - - - - - -	22
Dismissed on default - - - - - - - - - -	22
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	148
Pending on 31 December - - - - - - - - -	7

ZILLAH JOUNPORE.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut and by transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Jounpore	34	172	17	223	152	19	41	19·33	2	9	—

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced	152	7 years	25
16 years	—	6 years	12
15 years	—	5 years	49
14 years	4	4 years	7
13 years	—	3 years	13
12 years	4	2 years	—
11 years	—	1 year	—
10 years	23	Less than one year	—
9 years	15	Fined and discharged	—
8 years	—		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	Criminal Trials. * 2. Reversed.	Criminal Trials. 3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	Miscellaneous Cases. 5. Reversed.	Miscellaneous Cases. 6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Jounpore	Magistrate	19	7	3	10	3	1	25·64
	Joint Magistrate	19	18	4	9	11	3	50·87
	Assistant, with special powers	7	—	1	11	2	—	10·
	Total	45	25	8	30	16	4	35·68

No. 4.—Security Cases.

Jounpore:

Ordered to be released unconditionally	Nil.
Ordered to be released on mochulka	
Security reduced	
Security as before	

ZILLAH MIRZAPORE.

No. 1.—Magistrate's Court.

Officiating Magistrate, Mr. S. J. Becher, from 1 January to 16 February 1849.
Magistrate, Mr. W. E. Money, from 17 February to 8 April 1849.
Officiating Magistrate, Mr. R. T. Tucker, from 9 April to 31 December 1849.
Joint Magistrate, Mr. W. Roberts, from 1 January to 31 December 1849.
Additional Joint Magistrate, Mr. B. Sapte, from 1 January to 27 March 1849.
Joint Magistrate, Grand Trunk Road, Mr. R. Best, from 1 January to 27 March 1849.
Assistant, Mr. J. Bax, from 4 April to 3 August 1849.
Deputy Magistrate, Mr. J. Walker, from 1 January to 31 December 1849.
Ditto - - Roy Manick Chund, from 28 August to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	9	464	473	193	95	170	37·11	8	7	—	7	5
42 - - -	6	1,037	1,043	701	4	332	32·01	2	—	4		
43 - - -	—	25	25	16	2	7	28·	—	—	—		
Total - - -	15	1,526	1,541	910	101	509	33·48	10	7	4	7	5
Magistrate - - - -	—	—	—	209	40	123	33·06	—	—	—	—	—
Joint Magistrate - - -	—	—	—	333	43	228	37·74	—	7	—	—	—
Assistant - - - -	—	—	—	59	—	31	34·44	—	—	—	—	—
Deputy Magistrate - -	—	—	—	309	18	127	27·97	—	—	4	—	—
Principal Sudder Ameen -	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen - - -	—	—	—	—	—	—	—	—	—	—	—	—
Total - - -	15	1,526	1,541	910	101	509	33·48	10	7	4	7	5

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - -	39
From 6 months to above 2 years - - -	67
Not exceeding 6 months - - - - -	246
Fined - - - - - - - -	425
Security - - - - - - -	54
Dismissed from office - - - - -	51
Flogged - - - - - - - -	28
Total - - -	910

Detail of Acquittals:

Default - - - - - - - -	5
Compromise - - - - - - -	65
Recognizance - - - - - -	41
Bail taken at Thannah - - - - -	114
Unconditionally - - - - - -	284

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - -	107
Adjusted or withdrawn - - - - - - - - -	6
Dismissed on default - - - - - - - - - -	—
Transferred - - - - - - - - - - -	11
Total disposed of - - - - - - - - - -	124
Pending on 31st December - - - - - - - - -	2

ZILLAH MIRZAPORE.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Mirzapore - - - - -	4	104	–	108	64	20	20	19·23	1	–	3

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced - - - - - -	64	7 years - - - - - - -	10
16 years - - - - - - -	—	6 years - - - - - - -	—
15 years - - - - - - -	—	5 years - - - - - - -	21
14 years - - - - - - -	—	4 years - - - - - - -	5
13 years - - - - - - -	—	3 years - - - - - - -	12
12 years - - - - - - -	—	2 years - - - - - - -	4
11 years - - - - - - -	—	1 ½ year - - - - - - -	5
10 years - - - - - - -	2	1 year - - - - - - -	4
9 years - - - - - - -	—	Less than one year - - - -	1
8 years - - - - - - -	—		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Mirzapore -	Magistrate - - -	8	2	4	13	9	–	34·37
	Joint Magistrate - -	19	8	4	9	3	2	28·2
	Assistant, with special powers	12	3	2	9	7	–	32·25
	Total - - -	39	13	10	31	19	2	31·37

No. 4.—Security Cases.

Mirzapore:

Ordered to be released unconditionally - - - - - -
Ordered to be released on mochulka - - - - - - -
Security reduced - - - - - - - - - -
Security as before - - - - - - - - - -

} Nil.

ZILLAH BENARES.

No. 1.—Magistrate's Court.

Magistrate, Mr. D. F. M'Leod, from 1 January to 2 April 1849.
Ditto - Mr. A. Shank, from 3 April to 31 December 1849.
Acting Joint Magistrate, Mr. G. F. M'Leod, from 1 January to 31 March 1849.
Joint Magistrate, Mr. S. G. Tucker, from 1 April to 31 December 1849.
Cantonment Joint Magistrate, Captain H. A. Dorin, from 1 January to 31 December 1849.
Joint Magistrate, Grand Trunk-road, Mr. J. R. Best, from 1 January to 28 February 1849.
Deputy Magistrate, Mr. G. Wyatt, from 1 January to 31 December 1849.
Assistant, Mr. W. Johnson, from 1 March to 31 March 1849.
Ditto - Mr. E. S. Ellis, from 17 April to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	200	1,590	1,790	484	290	869	52·89	48	39	60		
42	13	1,942	1,955	1,250	6	600	32·32	11	1	87	9	9
43	–	88	88	42	1	43	50·	1	1	–		
Total	213	3,620	3,833	1,776	297	1,512	42·17	60	41	147	9	9
Magistrate	–	–	–	328	108	518	54·29	–	8	35	–	–
Joint Magistrate	–	–	–	761	168	655	41·35	–	21	85	–	–
Assistant	–	–	–	303	–	20	6·19	–	11	5	–	–
Deputy Magistrate	–	–	–	384	21	319	44·06	–	1	22	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	213	3,620	3,833	1,776	297	1,512	42·17	60	41	147	9	9

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years	27
From 6 months to above 2 years	108
Not exceeding 6 months	462
Fined	1,005
Security	84
Dismissed from office	52
Flogged	38
Total	1,776

Detail of Acquittals:

Default	1
Compromise	68
Recognizance	182
Bail taken at Thannah	432
Unconditionally	829

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	181
Adjusted or withdrawn	4
Dismissed on default	19
Transferred	36
Total disposed of	240
Pending on 31st December	17

ZILLAH BENARES.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Benares - - - - -	4	297	4	305	164	13	57	24·35	1	2	68

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and sentenced - - - - -	164	8 years - - - - - - - -	6
16 years - - - - - - - -	7	7 years - - - - - - - -	30
15 years - - - - - - - -	—	6 years - - - - - - - -	5
14 years - - - - - - - -	5	5 years - - - - - - - -	38
13 years - - - - - - - -	—	4 years - - - - - - - -	4
12 years - - - - - - - -	2	3 years - - - - - - - -	25*
11 years - - - - - - - -	—	2 years - - - - - - - -	17
10 years - - - - - - - -	3	1 year - - - - - - - -	1
9 years - - - - - - - -	8	Less than 1 year - - - - - -	13

* In this number is included one in default of Security.

No. 3

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Benares - -	Magistrate - - -	61	27	1	44	7	—	24·46
	Joint Magistrate - - -	83	26	1	74	13	—	19·89
	Assistant, with special powers	55	18	1	72	15	—	20·62
	Total - - -	199	71	3	190	35	—	21·41

No. 4.—Security Cases.

Benares:

Ordered to be released unconditionally - - - - - - - - - -	1
Ordered to be released on mochulka - - - - - - - - - -	—
Security reduced - - - - - - - - - - - - - -	—
Security as before - - - - - - - - - - - - - -	3

ZILLAH GHAZEEPORE.

No. 1.—Magistrate's Court.

Magistrate, Mr. P. C. Trench, from 1 January to 31 December 1849.
Joint Magistrate, Mr. A. Ross, from 1 January to 31 December 1849.
Deputy Magistrate, Mr. J. G. Bachman, from 1 January to 31 December 1849.
Ditto - - - Syud Munsoor Ullee Khan, from 1 January to 31 December 1849.
Principal Sudder Ameen, Moulvee Mohumed Zuhoor, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was not employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	7	645	652	267	69	275	45·	9	7	—	9	7
42	14	946	960	717	—	243	25·31	15	2	5		
43	—	23	23	20	4	2	7·69	—	—	—		
Total	21	1,614	1,635	1,004	73	520	32·56	24	9	5	9	7
Magistrate	—	—	—	131	3	75	35·88	—	—	—	—	—
Joint Magistrate	—	—	—	486	63	323	37·04	—	7	3	—	—
Assistant	—	—	—	—	7	—	—	—	—	—	—	—
Deputy Magistrate	—	—	—	387	—	122	23·96	—	2	2	—	—
Principal Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Total	21	1,614	1,635	1,004	73	520	32·56	24	9	5	9	7

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years	10	Default	—
From 6 months to above 2 years	213	Compromise	22
Not exceeding 6 months	191	Recognizance	37
Fined	440	Bail taken at Thannah	222
Security	84	Unconditionally	239
Dismissed from office	39		
Flogged	27		
Total	1,004		

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	81
Adjusted or withdrawn	3
Dismissed on default	4
Transferred	—
Total disposed of	88
Pending on 31st December	12

ZILLAH GHAZEEPORE.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6 Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Ghazeepore - - - -	–	73	–	73	43	14	16	21·91	–	–	–

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

Convicted and Sentenced - - - - -	43	8 years - - - - - - - -	–
		7 years - - - - - - -	16
16 years - - - - - - - -	–	6 years - - - - - - - -	–
15 years - - - - - - - -	–	5 years - - - - - - -	12
14 years - - - - - - - -	–	4 years - - - - - - -	8
13 years - - - - - - - -	–	3 years - - - - - - -	1
12 years - - - - - - - -	–	2 years - - - - - - -	3
11 years - - - - - - - -	–	1 year - - - - - - - -	–
10 years - - - - - - - -	3	Fined and discharged - - - - - -	–
9 years - - - - - - - -	–		

No. 3.

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Ghazeepore -	Magistrate - - - -	17	6	–	15	3	–	21·95
	Joint Magistrate - - -	28	8	–	23	13	–	29·16
	Assistant, with special powers	8	3	1	2	1	–	28·57
	Total - - -	53	17	1	40	17	–	26·77

No. 4.—Security Cases.

Ghazeepore:

Ordered to be released unconditionally - - - - - -	Nil.
Ordered to be released on mochulka - - - - - - -	
Security reduced - - - - - - - - - -	
Security as before - - - - - - - - - -	

BENARES DIVISION.—GENERAL STATEMENT.

No. 1.—Magistrate's Court.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Benares Division, 1848 -	485	14,743	15,228	8,271	776	5,638	38·39	135	164	244
„ 1849 -	408	16,327	16,735	8,929	1,083	6,232	38·36	129	132	230
Difference - - -	— 77	+ 1,584	+ 1,507	+ 658	+ 307	+ 594	—	— 6	— 32	— 14

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions.	1848.	1849.	Difference.	Detail of Acquittals.	1848.	1849.	Difference.
Three years - - - - -	223	238	+ 15	Default - - -	5	6	+ 1
From 6 months to above 2 years -	910	1,126	+ 216	Compromise - -	662	489	— 173
Not exceeding 6 months - -	1,865	2,138	+ 273	Recognizance - -	348	472	+ 124
Fined - - - - - -	4,248	4,303	+ 55	Bail taken at Thannah -	1,142	1,887	+ 745
Security - - - - - -	486	480	— 6	Unconditionally - -	3,481	3,378	— 103
Dismissed from office - - -	367	423	+ 56				
Flogged - - - - - -	172	221	+ 49				
Total - - -	8,271	8,929	+ 658				

No. 3.—Cases under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits - - - - - - - -	879	737	— 142
Adjusted or withdrawn - - - - - - - -	135	69	— 66
Dismissed on default - - - - - - - - -	64	84	+ 20
Transferred - - - - - - - - - -	68	62	— 6
Total disposed of - - - - - - - - -	1,146	952	— 194
Pending on 31st December - - - - - -	61	65	+ 4

BENARES DIVISION.—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Benares Division, 1848 - -	37	785	34	856	514	87	144	19·32	17	6	88
„ 1849 - -	88	1,086	22	1,196	729	125	233	21·43	6	12	91
Difference - -	+51	+301	−12	+340	+215	+38	+89	—	−11	+6	+3

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

	1848.	1849.	Difference.		1848.	1849.	Difference.
Convicted and sentenced -	514	729	+215	4½ years - - - -	3	- -	— 3
				4 years - - - -	36	51	+ 15
16 years - - -	- -	24	+ 24	3 years - - - -	74	76	+ 2
15 years - - -	- -	6	+ 6	2½ years - - - -	3	7	+ 4
14 years - - -	12	15	+ 3	2 years - - - -	35	30	— 5
12 years - - -	12	17	+ 5	1 year and 11 months -	2	- -	— 2
11 years - - -	3	- -	— 3	1½ year - - - -	6	10	+ 4
10 years - - -	24	43	+ 19	1 year - - - -	22	22	-
9 years - - -	7	33	+ 26	Less than 1 year - - -	34	24	— 10
8 years - - -	17	29	+ 12	1¾ year - - - -	- -	2	+ 2
7 years - - -	83	125	+ 42	Discharged in consideration			
6½ years - - -	4	- -	— 4	of imprisonment already un-	1	- -	— 1
6 years - - -	31	37	+ 6	dergone - - - -			
5 years - - -	105	178	+ 73				

No. 3.

	Appeals.	Appeals.	Difference.
Criminal Trials:			
Confirmed - - - - - - - - - -	607	512	— 95
Reversed - - - - - - - - - -	168	168	—
Rejected, struck off, and withdrawn - - - - -	38	41	+ 3
Miscellaneous Cases:			
Confirmed - - - - - - - - - -	450	392	— 58
Reversed - - - - - - - - - -	183	134	— 49
Rejected, struck off, and withdrawn - - - - -	25	16	— 9
Average of reversals to appeals tried - - - - -	24·92	25·04	—

No. 4.—Security Cases.

	Appeals.	Appeals.	Difference.
Ordered to be released unconditionally - - - - -	7	1	— 6
Ordered to be released on mochulka - - - - -	—	—	—
Security reduced - - - - - - - - -	—	—	—
Security as before - - - - - - - - -	2	3	+ 1

ZILLAH SAUGOR.

No. 1.—Magistrate's Court.

Deputy Commissioner, First Class, Captain G. W. Hamilton, from 1 January to 18 April 1849.
Ditto - - - - Captain E. K. Elliot, from 19 April to 31 December 1849.
Ditto - - - - Third Class, Joint Magistrate, Lieutenant H. Montgomery, from 2 May to 31 December 1849.
Sudder Ameen, Mohumed Ali Hoossein Khan, from 1 January to 5 May 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	4	314	318	164	57	94	29·84	–	2	–	7	3
42 - - -	1	685	686	505	29	141	20·88	1	11	–		
43 - - -	–	8	8	3	2	3	37·5	–	–	–		
Total - - -	5	1,007	1,012	672	88	238	23·84	1	13	–	7	3
Magistrate - - - -	–	–	–	117	48	70	29·78	–	–	–	–	–
Joint Magistrate - - -	–	–	–	372	40	119	22·41	–	13	–	–	–
Assistant - - - -	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate - -	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	183	–	49	21·12	–	–	–	–	–
Total - - -	5	1,007	1,012	672	88	238	23·84	1	13	–	7	3

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:	
Three years - - - - - - - -	17
From 6 months to above 2 years - - -	55
Not exceeding 6 months - - - - -	118
Fined - - - - - - - -	415
Security - - - - - - - -	7
Dismissed from office - - - - -	20
Flogged - - - - - - - -	40
Total - - -	672

Detail of Acquittals:	
Default - - - - - - - - -	1
Compromise - - - - - - - -	4
Recognizance - - - - - - - -	22
Bail taken at Thannah - - - - -	7
Unconditionally - - - - - -	204

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	9
Adjusted or withdrawn - - - - - - - - - -	2
Dismissed on default - - - - - - - - - -	—
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	11
Pending on 31st December - - - - - - - - - -	—

ZILLAH DUMOH.

No. 1.—Magistrate's Court.

Deputy Commissioner, Second Class, Lieutenant R. H. Tulloh, from 1 January to 7 December 1849.
Ditto - - - - First Class, in charge of Dumoh Office, Captain E. K. Elliot, from 8 December to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	1	314	315	168	18	121	39·41	7	–	–		
42 - - -	1	619	620	482	4	130	21·1	5	–	–	8	2
43 - - -	–	16	16	6	2	8	·50	–	–	–		
Total - - -	2	949	951	656	24	259	27·58	12	–	–	8	2
Magistrate - - - -	–	–	–	18	–	11	37·93	–	–	–	–	–
Joint Magistrate - - -	–	–	–	638	24	248	27·25	–	–	–	–	–
Assistant - - - - -	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate - -	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	2	949	951	656	24	259	27·58	12	–	–	8	2

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:	
Three years - - - - - - - -	11
From 6 months to above 2 years - - -	70
Not exceeding 6 months - - - - -	130
Fined - - - - - - - - -	355
Security - - - - - - - -	27
Dismissed from office - - - - -	14
Flogged - - - - - - - -	49
Total - - -	656

Detail of Acquittals:	
Default - - - - - - - - -	—
Compromise - - - - - - - -	24
Recognizance - - - - - - -	1
Bail taken at Thannah - - - - -	47
Unconditionally - - - - - -	187

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	17
Adjusted or withdrawn - - - - - - - - - -	7
Dismissed on default - - - - - - - - - -	34
Transferred - - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	58
Pending on 31st December - - - - - - - -	3

ZILLAH JUBBULPORE.

No. 1.—Magistrate's Court.

Deputy Commissioner, First Class, Major J. MacAdam, from 1 January to 30 December 1849.
Ditto - - - - Third Class, Captain A. Skene, from 1 January to 31st March 1849.
Ditto - - - - Second Class, Captain H. Wakeman, from 15 June to 31 December 1849.
Ditto - - - - Third Class, Mr. A. M. Phillips, from 15 March to 31 October 1849.
Ditto - - - - Lieutenant F. W. Pinkney, from 10 December to 31 December 1849.
Deputy Collector, Moulvee Kadir Buksh, from 1 January to 31 December 1849.
Moonsiff, First Class, Raokishen Rao, from 1 January to 31 March 1849.
Ditto - Gopal Rao, from 1 April to 31 December 1849.
Superintendent of Bijeraghogur, Major J. MacAdam, from 1 August to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	14	686	700	403	96	186	27·15	4	10	–	8	5
42 - - -	1	847	848	565	1	272	32·45	1	–	11		
43 - - -	1	8	9	4	–	4	50·	–	–	–		
Total - - -	*16	1,541	1,557	972	97	462	30·17	5	10	11	8	5
Magistrate - - - -	–	–	–	345	63	241	37·13	–	–	–	–	–
Joint Magistrate - - -	–	–	–	343	33	144	27·69	–	10	2	–	–
Assistant - - - -	–	–	–	52	–	11	17·46	–	–	9	–	–
Deputy Magistrate - -	–	–	–	88	–	17	16·19	–	–	–	–	–
Superintendent Bijeraghogur	–	–	–	12	1	2	13·33	–	–	–	–	–
Moonsiffs - - - -	–	–	–	132	–	47	26·25	–	–	–	–	–
Total - - -	16	1,541	1,557	972	97	462	30·17	5	10	11	8	5

* The discrepancy between this number and that pending at the end of 1848, [15] is accounted for by one prisoner having been made over for trial during the year, from the Bijeraghogur Estate.

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years - - - - - - - -	36	Default - - - - - - - -	—
From 6 months to above 2 years - - -	165	Compromise - - - - - -	27
Not exceeding 6 months - - - -	175	Recognizance - - - - - -	79
Fined - - - - - - - -	479	Bail taken at Thannah - - - - -	49
Security - - - - - - - -	20	Unconditionally - - - - - -	307
Dismissed from office - - - - -	15		
Flogged - - - - - - -	82		
Total - - -	972		

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	33
Adjusted or withdrawn - - - - - - - - - -	1
Dismissed on default - - - - - - - - - -	10
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	44
Pending on 31st December - - - - - - - - -	—

ZILLAH SEONEE.

No. 1.—Magistrate's Court.

Deputy Commissioner, Second Class, Captain H. Wakeman, from 1 January to 2 April 1849.
Ditto - - - - - - - ditto - - Captain A. Skene, from 3 April to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	27	213	240	122	36	65	29·14	15	–	–	17	7
42 - - -	5	208	213	138	2	73	34·27	–	–	2		
43 - - -	–	16	16	4	3	8	33·33	1	–	–		
Total - - -	32	437	469	264	41	146	32·37	16	–	2	17	7
Magistrate - - - - -	–	–	–	–	–	–	–	–	–	–	–	–
Joint Magistrate - - -	–	–	–	264	41	146	32·37	–	–	2	–	–
Assistant - - - - -	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate - -	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs - - - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	32	437	469	264	41	146	32·37	16	–	2	17	7

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - -	20
From 6 months to above 2 years - - -	45
Not exceeding 6 months - - - -	58
Fined - - - - - - -	111
Security - - - - - - -	1
Dismissed from office - - - - -	2
Flogged - - - - - - - -	27
Total - - -	264

Detail of Acquittals:

Default - - - - - - - -	—
Compromise - - - - - -	7
Recognizance - - - - - -	24
Bail taken at Thannah - - - -	—
Unconditionally - - - - - -	115

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - - -	1
Adjusted or withdrawn - - - - - - - - - - -	—
Dismissed on default - - - - - - - - - - -	—
Transferred - - - - - - - - - - - -	—
Total disposed of - - - - - - - - - - -	1
Pending on 31st December - - - - - - - - - -	—

ZILLAH HOSHUNGABAD.

No. 1.—Magistrate's Court.

Deputy Commissioner, First Class, Captain J. K. Spence, from 1 January to 19 June 1849.
Officiating - ditto - Lieutenant W. R. Elliot, from 20 June to 19 December 1849.
Deputy Commissioner, First Class, Captain J. K. Spence, from 20 December to 31 December 1849.
Ditto - - - - - - Third Class, Lieutenant W. R. Elliot, from 23 April to 19 June 1849.
Ditto - - - - - - ditto - - from 28 December to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	5	347	352	197	71	73	21.4	6	5	–	9	5
42 - - -	1	233	234	174	–	57	24·67	–	1	2		
43 - - -	–	17	17	14	–	3	17·64	–	–	–		
Total - - -	6	597	603	385	71	133	22·58	6	6	2	9	5
Magistrate - - - -	–	–	–	333	71	112	21·7	–	6	2	–	–
Joint Magistrate - - -	–	–	–	52	–	21	28·76	–	–	–	–	–
Assistant - - - -	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate - -	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	6	597	603	385	71	133	22·58	6	6	2	9	5

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - -	16
From 6 months to above 2 years - - -	61
Not exceeding 6 months - - - -	78
Fined - - - - - - - -	136
Security - - - - - - -	7
Dismissed from office - - - - -	19
Flogged - - - - - - -	68
Total - - -	385

Detail of Acquittals:

Default - - - - - - - -	—
Compromise - - - - - -	6
Recognizance - - - - - -	4
Bail taken at Thannah - - - -	16
Unconditionally - - - - - -	107

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	14
Adjusted or withdrawn - - - - - - - - - -	—
Dismissed on default - - - - - - - - - -	—
Transferred - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	14
Pending on 31st December - - - - - - - - -	—

ZILLAH BAITOOL.

No. 1.—Magistrate's Court.

Officiating Deputy Commissioner, Second Class, Mr. W. R. Best, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	1	174	175	73	55	31	19·49	—	16	—	6	2
42	—	293	293	244	5	23	8·45	9	12	—		
43	—	2	2	1	—	1	50·	—	—	—		
Total	1	469	470	318	60	55	12·7	9	28	—	6	2
Magistrate	—	—	—	—	—	—	—	—	—	—	—	—
Joint Magistrate	—	—	—	318	60	55	12·7	—	28	—	—	—
Assistant	—	—	—	—	—	—	—	—	—	—	—	—
Deputy Magistrate	—	—	—	—	—	—	—	—	—	—	—	—
Principal Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Total	1	469	470	318	60	55	12·7	9	28	—	6	2

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:		Detail of Acquittals:	
Three years	—	Default	—
From 6 months to above 2 years	29	Compromise	—
Not exceeding 6 months	42	Recognizance	3
Fined	186	Bail taken at Thannah	—
Security	27	Unconditionally	52
Dismissed from office	23		
Flogged	11		
Total	318		

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	6
Adjusted or withdrawn	—
Dismissed on default	—
Transferred	—
Total disposed of	6
Pending on 31 December	—

ZILLAH NURSINGPORE.

No. 1.—Magistrate's Court.

Deputy Commissioner, First Class, Captain E. K. Elliot, from 1 January to 15 April 1849.
Officiating ditto - - Lieutenant A. H. Ternan, from 16 April to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	1	320	321	135	92	84	27·	10	–	–	7	3
42 - - -	3	216	219	193	–	26	11·87	–	–	–		
43 - - -	–	5	5	3	–	2	40·	–	–	–		
Total - - -	4	541	545	331	92	112	20·93	10	–	–	7	3
Magistrate - - - -	–	–	–	331	92	112	20·93	–	–	–	–	–
Joint Magistrate - - -	–	–	–	–	–	–	–	–	–	–	–	–
Assistant - - - -	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate - -	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	–	–	–	–	–	–	–	–	–
Total - - -	4	541	545	331	92	112	20·93	10	–	–	7	3

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	25
From 6 months to above 2 years - - -	71
Not exceeding 6 months - - - -	56
Fined - - - - - - - -	112
Security - - - - - - - -	31
Dismissed from office - - - - -	20
Flogged - - - - - - - -	16
Total - - -	331

Detail of Acquittals:

Default - - - - - - - -	—
Compromise - - - - - - -	7
Recognizance - - - - - - -	—
Bail taken at Thannah - - - - -	18
Unconditionally - - - - - -	78

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - -	34
Adjusted or withdrawn - - - - - - - - -	9
Dismissed on default - - - - - - - - - -	—
Transferred - - - - - - - - - - - -	—
Total disposed of - - - - - - - - - -	43
Pending on 31st December - - - - - - - - -	3

SAUGOR DIVISION.—GENERAL STATEMENT.

No. 1.—Magistrate's Court.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Saugor Division, 1848	57	5,919	5,976	3,614	452	1,683	29·27	162	*35	30
„ 1849	*66	5,541	5,607	3,598	473	1,405	25·65	59	57	15
Difference - -	+ 9	−373	−369	− 16	+ 21	−278	—	−103	+ 22	−15

* *Vide* Note on Jubbulpore Magistrate's Statement, No. 1.

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions.	1848.	1849.	Difference.
Three years - - - - -	280	125	−155
From 6 months to above 2 years	456	496	+ 40
Not exceeding 6 months - -	554	657	+ 103
Fined - - - - - -	1,882	1,794	− 88
Security - - - - - -	88	120	+ 32
Dismissed from office - -	118	113	− 5
Flogged - - - - - -	236	293	+ 57
Total - - -	3,614	3,598	−16

Detail of Acquittals.	1848.	1849.	Difference.
Default - - - -	1		+ 1
Compromise - -	107	75	−32
Recognizance - -	124	133	+ 9
Bail taken at Thannah -	188	137	−51
Unconditionally - -	1,264	1,059	−205

No. 3.—Cases under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits - - - - - - - -	193	114	−79
Adjusted or withdrawn - - - - - - - -	19	19	—
Dismissed on default - - - - - - - -	17	44	+ 27
Transferred - - - - - - - - - -	—	—	—
Total disposed of - - - - - - - -	229	177	− 52
Pending on 31st December - - - - - -	3	6	+ 3

SAUGOR DIVISION.—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Saugor	2	88	-	90	73	-	7	8·75	2	-	8
Dumoh	8	24	-	32	23	-	1	4·16	-	-	8
Jubbulpore	25	101	-	126	94	11	12	10·25	-	-	9
Seonee	6	41	-	47	26	7	5	13·15	-	-	9
Hoshungabad	8	71	2	81	41	30	1	1·4	-	1	8
Baitool	22	60	-	82	49	22	4	5·33	-	1	6
Nursingpore	6	92	-	98	61	10	14	16·47	-	2	11
Total - 1849	77	477	2	556	367	80	44	8·96	2	4	59
Total - 1848	50	457	-	507	298	40	83	19·71	5	4	77
Difference	+27	+20	+2	+49	+69	+40	−39	-	−3	-	−18

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

	1849.	1848.	Difference.
Convicted and sentenced	367	298	+69
16 years	—	—	—
15 years	—	—	—
14 years	5	5	—
12 years	2	2	—
11 years	-	1	− 1
10 years	6	7	− 1
9 years	5	23	− 18
8 years	4	10	− 6
7 years	26	24	+ 2
6 years	14	38	− 24
5 years	67	51	+ 16
4½ years	14	13	+ 1
4 years	41	31	+ 10
3½ years	12	11	+ 1
3 years	67	26	+ 41
2½ years	10	15	− 5
2 years	27	18	+ 9
1½ year	13	11	+ 2
1¼ year	7	1	+ 6
1 year	15	6	+ 9
Less than one year	32	5	+ 27

— No. 3. —

	Appeals from the Orders of	Criminal Trials. Confirmed.	Criminal Trials. Reversed.	Criminal Trials. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. Confirmed.	Miscellaneous Cases. Reversed.	Miscellaneous Cases. Rejected, Struck Off, and Withdrawn.	Average of Reversals to Appeals Tried.
Saugor	Magistrate	–	–	2	–	–	–	–
	Joint Magistrate	5	2	1	–	–	–	28·56
	Assistant, with special powers	–	–	–	–	–	–	–
	TOTAL	5	2	3	–	–	–	28·56
Dumoh	Magistrate	–	–	–	–	–	–	–
	Joint Magistrate	9	1	2	3	2	–	20·
	Assistant, with special powers	–	–	–	–	–	–	–
	TOTAL	9	1	2	3	2	–	20·
Jubbulpore	Magistrate	7	2	6	1	1	1	27·27
	Joint Magistrate	11	1	2	–	1	–	15·38
	Assistant, with special powers	–	–	2	–	–	–	–
	TOTAL	18	3	10	1	2	1	20·83
Seonee	Magistrate	–	–	–	–	–	–	–
	Joint Magistrate	16	4	5	–	–	1	20·
	Assistant, with special powers	–	–	–	–	–	–	–
	TOTAL	16	4	5	–	–	1	20·
Hoshungabad	Magistrate	9	5	5	–	2	–	43·75
	Joint Magistrate	1	1	–	–	–	–	50·
	Assistant, with special powers	–	–	–	–	–	–	–
	TOTAL	10	6	5	–	2	–	44·44
Baitool	Magistrate	–	–	–	–	–	–	–
	Joint Magistrate	6	2	2	–	–	1	25·
	Assistant, with special powers	–	–	–	–	–	–	–
	TOTAL	6	2	2	–	–	1	25·
Nursingpore	Magistrate	10	6	11	3	–	1	31·57
	Joint Magistrate	–	–	–	–	–	–	–
	Assistant, with special powers	–	–	–	–	–	–	–
	TOTAL	10	6	11	3	–	1	31·57
	GRAND TOTAL 1849	74	24	38	7	6	4	27·02
	GRAND TOTAL 1848	56	25	55	5	12	16	37·75
	DIFFERENCE	+18	— 1	— 17	+ 2	— 6	— 12	—

No. 4.—SECURITY CASES.

	Ordered to be Released Unconditionally.	Ordered to be Released on Mochulka.	Security Reduced.	Security as before.
Saugor	–	–	–	–
Dumoh	–	–	–	–
Jubbulpore	–	–	–	–
Seonee	–	–	–	–
Hoshungabad	–	–	–	–
Baitool	–	–	–	–
Nursingpore	1	–	2	2
TOTAL 1849	1	–	2	2
TOTAL 1848	–	–	4	2
DIFFERENCE	+1	–	—2	–

ZILLAH OCHEYRA.

No. 1.—Magistrate's Court.

Superintendent, Mr. F. A. Glover, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	—	45	45	30	8	6	13·63	1	—	—	7	3
42	—	76	76	50	4	20	27·02	1	1	—		
43	—	3	3	3		—	—	—	—	—		
Total	—	124	124	83	12	26	21·48	2	1	—	7	3
Magistrate	—	—	—	83	12	26	21·48	—	1	—	—	—
Joint Magistrate	—	—	—	—	—	—	—	—	—	—	—	—
Assistant	—	—	—	—	—	—	—	—	—	—	—	—
Deputy Magistrate	—	—	—	—	—	—	—	—	—	—	—	—
Principal Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Sudder Ameen	—	—	—	—	—	—	—	—	—	—	—	—
Total	—	124	124	83	12	26	21·48	2	1	—	7	3

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years	4
From six months to above two years	6
Not exceeding six months	15
Fined	43
Security	4
Dismissed from office	1
Flogged	10
Total	83

Detail of Acquittals:

Default	—
Compromise	7
Recognizance	5
Bail taken at Thannah	—
Unconditionally	14

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	Nil.
Adjusted or withdrawn	
Dismissed on default	
Transferred	
Total disposed of	
Pending on 31st December	

ZILLAH HURDA.

No. 1.—Magistrate's Court.

Superintendent, Captain J. K. Spence, from 1 January to 19 June 1849.
Officiating Superintendent, Lieutenant W. R. Elliott, from 20 June to 19 December 1849.
Superintendent, Captain J. K. Spence, from 20 December to 31 December 1849.
Assistant Superintendent, Mohumed Muzhur Jumeel, from 1 January to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	2	323	325	116	79	103	34·56	28	–	–	13	33
42	–	140	140	84	14	38	27·94	2	–	–		
43	–	2	2	2	1	–	–	–	–	–		
Total	2	465	467	202	94	141	32·26	30	–	–	13	33
Magistrate	–	–	–	17	94	19	14·61	–	–	–	–	–
Joint Magistrate	–	–	–	185	–	122	39·73	–	–	–	–	–
Assistant	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	2	465	467	202	94	141	32 26	30	–	–	13	33

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years	60
From 6 months to above 2 years	21
Not exceeding 6 months	17
Fined	46
Security	29
Dismissed from office	7
Flogged	22
Total	202

Detail of Acquittals:

Default	—
Compromise	—
Recognizance	—
Bail taken at Thannah	22
Unconditionally	119

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	Nil.
Adjusted or withdrawn	
Dismissed on default	
Transferred	
Total disposed of	
Pending on 31st December	

ZILLAH CHUNDEREE.

No. 1.—Magistrate's Court.

Superintendent, Major P. Harris, from 1 January to 31 December 1849.
Assistant Superintendent, Captain C. J. Richardson, from 1 January to 26 May 1849.
Acting Assistant Superintendent, Dr. T. Moore, from 27 May to 11 July 1849.
Assistant Superintendent, Captain C. J. Richardson, from 12 July to 30 November 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8 Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	12	253	265	94	35	116	47·34	2	11	–	25.	13
42	1	123	124	69	–	41	37·27	2	2	15		
43	–	2	2	1	2	1	25·	–	–	–		
Total	13	378	391	164	37	158	44·01	4	13	15	25	13
Magistrate	–	–	–	1	–	3	75·	–	13	15	–	–
Joint Magistrate	–	–	–	163	37	155	43·66	–	–	–	–	–
Assistant	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Total	13	378	391	164	37	158	44·01	4	13	15	25	13

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:	
Three years	3
From 6 months to above 2 years	54
Not exceeding 6 months	46
Fined	57
Security	2
Dismissed from office	2
Flogged	—
Total	164

Detail of Acquittals:	
Default	—
Compromise	8
Recognizance	—
Bail taken at Thannah	—
Unconditionally	150

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	Nil.
Adjusted or withdrawn	
Dismissed on default	
Transferred	
Total disposed of	
Pending on 31st December	

CEDED DISTRICTS.—GENERAL STATEMENT.

No. 1.—Magistrate's Court.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Ceded Districts, 1848 - -	9	557	566	299	56	188	34·62	8	15	-
„ 1849 - -	15	967	982	449	143	325	35·44	36	14	15
Difference - - -	+ 6	+ 410	+ 416	+ 150	+ 87	+ 137	—	+ 28	−1	+15

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions.	1848.	1849.	Difference.	Detail of Acquittals.	1848.	1849.	Difference.
Three years - - - - -	7	67	+ 60	Default - - -	-	-	-
From 6 months to above 2 years -	30	81	+ 51	Compromise - -	11	15	+ 4
Not exceeding 6 months - -	54	78	+ 24	Recognizance - -	4	5	+ 1
Fined - - - - - -	143	146	+ 3	Bail taken at Thannah -	-	22	+ 22
Security - - - - - -	38	35	− 3	Unconditionally - -	173	283	+ 110
Dismissed from office - - -	4	10	+ 6				
Flogged - - - - - -	23	32	+ 9				
Total - - -	299	449	+ 150				

No. 3.—Cases under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits - - - - - - - -	- -	Nil.	
Adjusted or withdrawn - - - - - - - -			
Dismissed on default - - - - - - - -			
Transferred - - - - - - - - - -			
Total disposed of - - - - - - - -			
Pending on 31st December - - - - - -			

CEDED DISTRICTS.—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Ocheyra	–	12	–	12	8	–	1	11·11	–	–	3
Hurda	8	94	–	102	59	6	5	7·14	–	1	31
Chunderee	2	37	–	39	26	–	4	13·33	–	2	7
Total 1849	10	143	–	153	93	6	10	9·17	–	3	41
Total 1848	3	56	–	59	29	5	9	20·93	5	1	10
Difference	+7	+87	–	+94	+64	+1	+1	—	−5	+2	+31

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

	1849.	1848.	Difference.		1849.	1848.	Difference.
Convicted and sentenced	93	29	+64				
				5½ years	13	–	+13
16 years	2	–	+2	5 years	20	2	+18
15 years	—	—	—	4½ years	2	3	−1
14 years	2	–	+2	4 years	7	5	+2
12 years	—	—	—	3½ years	—	—	—
10 years	4	–	+4	3 years	18	3	+15
9 years	3	4	−1	2½ years	4	2	+2
8 years	–	1	−1	2 years	–	2	−2
7 years	3	6	−3	1½ year	3	–	+3
6½ years	2	–	+2	1 year	2	–	+2
6 years	7	–	+7	Less than one year	1	1	—

— No. 3. —

	Appeals from the Orders of	Criminal Trials. Confirmed.	Criminal Trials. Reversed.	Criminal Trials. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. Confirmed.	Miscellaneous Cases. Reversed.	Miscellaneous Cases. Rejected, Struck Off, and Withdrawn.	Average of Reversals to Appeals Tried.
Ocheyra	Magistrate	1	–	–	–	–	–	–
	Joint Magistrate	–	–	–	–	–	–	–
	Assistant, with special powers	–	–	–	–	–	–	–
	Total	1	–	–	–	–	–	–
Hurda	Magistrate	1	–	–	–	–	–	–
	Joint Magistrate	–	1	1	–	–	–	100·
	Assistant, with special powers	–	–	–	–	–	–	–
	Total	1	1	1	–	–	–	50·
Chunderee	Magistrate	–	–	–	–	–	–	–
	Joint Magistrate	2	2	1	1	–	–	40·
	Assistant, with special powers	–	–	–	–	–	–	–
	Total	2	2	1	1	–	–	40·
Grand Total	1849	4	3	2	1	–	–	37·6
	1848	1	–	2	–	–	–	–
Difference		+3	+3	–	+1	–	–	—

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Ocheyra	–	–	–	–
Hurda	–	–	–	–
Chunderee	–	–	–	–
Total 1849	–	–	–	–
Total 1848	–	–	–	–
Difference	–	–	–	–

ZILLAH KUMAON.

No. 1.—Magistrate's Court.

Magistrate, Mr. J. Strachey, from 1 January to 4 May 1849.
Ditto - Mr. H. Ramsay, from 5 May to 31 December 1849.
Assistant, Mr. C. Horne, from 1 January to 31 December 1849.
Deputy Magistrate, Mr. J. O. B. Beckett, from 1 January to 31 December 1849.
Sudder Ameen, Umba Dutt, from 1 January to 1 July 1849.
Ditto - - Trelochun Joshee, from 2 July to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41 - - -	1	93	94	42	11	39	42·39	–	2	–	21	11
42 - - -	6	299	305	185	7	109	36·21	–	–	4		
43 - - -	–	–	–	–	–	–	–	–	–	–		
Total - - -	7	392	399	227	18	148	37·65	–	2	4	21	11
Magistrate - - - -	–	–	–	83	18	40	28·36	–	2	–	–	–
Joint Magistrate - - -	–	–	–	–	–	–	–	–	–	–	–	–
Assistant - - - -	–	–	–	97	–	51	34·45	–	–	1	–	–
Deputy Magistrate - -	–	–	–	36	–	39	52·0	–	–	3	–	–
Principal Sudder Ameen -	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -	–	–	–	11	–	18	62·06	–	–	–	–	–
Total - - -	7	392	399	227	18	148	37·65	–	2	4	21	11

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions:

Three years - - - - - - - -	4
From 6 months to above 2 years - - -	19
Not exceeding 6 months - - - -	31
Fined - - - - - - - -	160
Security - - - - - - - -	6
Dismissed from office - - - - -	4
Flogged - - - - - - - -	3
Total - - -	227

Detail of Acquittals:

Default - - - - - - - - -	—
Compromise - - - - - - - -	4
Recognizance - - - - - - -	25
Bail taken at Thannah - - - - -	7
Unconditionally - - - - - -	112

No. 3.—Cases under Act IV. of 1840.

Decided on their merits - - - - - - - - - -	Nil.
Adjusted or withdrawn - - - - - - - - - -	
Dismissed on default - - - - - - - - - -	
Transferred - - - - - - - - - -	
Total disposed of - - - - - - - - - -	
Pending on 31st December - - - - - - - - - -	

ZILLAH GURHWAL.

No. 1.—Magistrate's Court.

Officiating Magistrate, Mr. P. H. Egerton, from 1 January to 8 April 1849.
Magistrate, Mr. H. Ramsay, from 9 April to 3 May 1849.
Ditto - Mr. J. Strachey, from 4 May to 31 December 1849.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	Pending on 31st December. 11. On Bail.	12. Average Duration of Cases in which the Agency of Police was employed.	13. Average Duration of Cases in which the Agency of Police was not employed.
Nos. 1 to 41	–	39	39	19	10	10	25·64	–	–	–	22	11
42	1	264	265	134	–	131	49·43	–	–	–		
43	–	1	1	–	–	1	100·	–	–	–		
Total	1	304	305	153	10	142	46·55	–	–	–	22	11
Magistrate	–	–	–	86	10	45	31·91	–	–	–	–	–
Joint Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Assistant	–	–	–	–	–	–	–	–	–	–	–	–
Deputy Magistrate	–	–	–	–	–	–	–	–	–	–	–	–
Principal Sudder Ameen	–	–	–	–	–	–	–	–	–	–	–	–
Sudder Ameen	–	–	–	67	–	97	59·14	–	–	–	–	–
Total	1	304	305	153	10	142	46·55	–	–	–	22	11

No. 2.—Detail of Columns 5 and 7 of Statement No. 1.

Detail of Convictions:	
Three years	—
From 6 months to above 2 years	2
Not exceeding 6 months	15
Fined	127
Security	7
Dismissed from office	2
Flogged	—
Total	153

Detail of Acquittals:	
Default	4
Compromise	6
Recognizance	51
Bail taken at Thannah	—
Unconditionally	81

No. 3.—Cases under Act IV. of 1840.

Decided on their merits	Nil.
Adjusted or withdrawn	
Dismissed on default	
Transferred	
Total disposed of	
Pending on 31st December	

KUMAON DIVISION.—GENERAL STATEMENT.

No. 1.—Magistrate's Court.

1.	2. Pending on 1st January.	3. Income.	4. Total.	5. Convicted.	6. Committed.	7. Acquitted.	8. Average of Acquittals to Persons Tried.	9. Died, Escaped, and Transferred.	Pending on 31st December. 10. In Gaol.	11. On Bail.
Kumaon Division, 1848 -	9	667	676	356	35	277	41·46	–	1	7
„ 1849 -	8	696	704	380	28	290	41·54	–	2	4
Difference - - -	−1	+29	+38	+24	−7	+31	—	–	+1	−3

No. 2.—Detail of Columns 5 and 7, of Statement No. 1.

Detail of Convictions.	1848.	1849.	Difference.	Detail of Acquittals.	1848.	1849.	Difference.
Three years - - - -	6	4	− 2	Default - - -	3	4	+ 1
From 6 months to above 2 years -	35	21	− 14	Compromise - -	19	10	− 9
Not exceeding 6 months - -	38	46	+ 8	Recognizance - -	70	76	+ 6
Fined - - - - - -	240	287	+47	Bail taken at Thannah -	9	7	− 2
Security - - - - - -	26	13	− 13	Unconditionally - -	176	193	+17
Dismissed from office - - -	5	6	+ 1				
Flogged - - - - - -	6	3	− 3				
Total - - -	356	380	+24				

No. 3.—Cases under Act IV. of 1840.

	1848.	1849.	Difference.
Decided on their merits - - - - - - - -	5	–	−5
Adjusted or withdrawn - - - - - - - -	–	–	–
Dismissed on default - - - - - - - -	2	–	− 2
Transferred - - - - - - - - - -	–	–	–
Total disposed of - - - - - - - - -	7	–	− 7
Pending on 31st December - - - - - - -	–	–	–

KUMAON DIVISION.—GENERAL STATEMENT.

No. 1.—Sessions Court.

1.	2. Pending on 1st January.	3. Committed.	4. Received back after reference to Nizamut Adawlut, and by Transfer.	5. Total.	6. Convicted.	7. Referred.	8. Acquitted.	9. Average of Acquittals to Number Tried.	10. Commitments Cancelled.	11. Died, Escaped, and Transferred.	12. Pending on 31st December.
Kumaon and Gurhwal - -	—	28	4	32	6	20	6	18·75	—	—	—
Total {1849 - - -	—	28	4	32	6	20	6	18·75	—	—	—
Total {1848 - - -	—	35	9	−44	22	20	2	4·54	—	—	—
Difference - - -	—	−7	−5	−12	−16	—	+4	—	—	—	—

No. 2.—Detail of Convictions of Sessions Court, Column 6, Statement No. 1.

	1849.	1848.	Difference.
Convicted and sentenced - - - - - -	6	22	−16
16 years - - - - - - - - - -	—	—	—
15 years - - - - - - - - - -	—	—	—
14 years - - - - - - - - - -	—	—	—
13 years - - - - - - - - - -	—	—	—
12 years - - - - - - - - - -	—	—	—
11 years - - - - - - - - - -	—	—	—
10 years - - - - - - - - - -	—	1	−1
9 years - - - - - - - - - -	—	—	—
8 years - - - - - - - - - -	—	—	—
7 years - - - - - - - - - -	—	—	—
6 years - - - - - - - - - -	—	—	—
5 years - - - - - - - - - -	1	1	—
4 years - - - - - - - - - -	1	3	−2
3½ years - - - - - - - - - -	1	—	+1
3 years - - - - - - - - - -	1	8	−7
2 years - - - - - - - - - -	—	6	−6
1½ year - - - - - - - - - -	—	2	−2
1 year - - - - - - - - - -	2	1	+1
Fined and discharged - - - - - - -	—	—	—

— No. 3. —

	Appeals from the Orders of	Criminal Trials. 1. Confirmed.	2. Reversed.	3. Rejected, Struck Off, and Withdrawn.	Miscellaneous Cases. 4. Confirmed.	5. Reversed.	6. Rejected, Struck Off, and Withdrawn.	7. Average of Reversals to Appeals Tried.
Kumaon and Gurhwal.	Magistrate - - -	37	22	5	—	—	1	37·28
	Joint Magistrate - -	—	—	—	—	—	—	—
	Assistant, with special powers	—	—	—	—	—	—	—
	Total - - - {1849	37	22	5	—	—	1	37·28
	Total - - - {1848	51	13	6	—	—	—	20·31
	Difference - - -	−14	+9	−1	—	—	+1	—

No. 4.—Security Cases.

	1. Ordered to be Released Unconditionally.	2. Ordered to be Released on Mochulka.	3. Security Reduced.	4. Security as before.
Kumaon and Gurhwal.	—	—	—	—
Total {1849 -	—	—	—	—
Total {1848 -	—	—	—	—
Difference -	—	—	—	—

Appendix, No. 14.

LIST OF ORIGINAL ENCLOSURES.

No. 1. Letter from the Sessions Judge of Dehlie, with 1 Enclosure	No. 26, dated 16th March 1850.
No. 2. Letter from the Sessions Judge of Saharunpore, with 1 Enclosure	No. 73, dated 18th March 1850.
No. 3. Letter from the Sessions Judge of Meerut	No. 32, dated 20th March 1850.
No. 4. Letter from the Sessions Judge of Allygurh	No. 4, dated 13th May 1850.
No. 5. Letter from the Sessions Judge of Moradabad, with 2 Enclosures	No. 62, dated 12th Sept. 1850.
No. 6. Letter from the Additional Sessions Judge of Bareilly, with 2 Enclosures	No. 25, dated 15th April 1850.
No. 7. Letter from the Sessions Judge of Agra, with 2 Enclosures	No. 104, dated 10th July 1850.
No. 8. Letter from the Sessions Judge of Furruckabad, with 1 Enclosure	No. 81, dated 18th May 1850.
No. 9. Letter from the Sessions Judge of Mynpoorie	No. 20, dated 20th August 1850.
No. 10. Letter from the Sessions Judge of Mynpoorie	No. 21, dated 20th August 1850.
No. 11. Letter from the Sessions Judge of Cawnpore, with 1 Enclosure	No. 41, dated 5th April 1850.
No. 12. Letter from the Sessions Judge of Futtehpore, with Annexure	No. 9, dated 4th March 1850.
No. 13. Letter from the Sessions Judge of Bundelkund	No. 22, dated 20th May 1850.
No. 14. Letter from the Sessions Judge of Allahabad, with 1 Enclosure	No. 8, dated 5th March 1850.
No. 15. Letter from the Sessions Judge of Goruckpore	No. 29, dated 4th March 1850.
No. 16. Letter from the Sessions Judge of Azimgurh, with 1 Enclosure	No. 4, dated 18th Feb. 1850.
No. 17. Letter from the Sessions Judge of Jounpore, with 1 Enclosure	No. 49, dated 30th March 1850.
No. 18. Letter from the Sessions Judge of Mirzapore	No. 73, dated 1st May 1850.
No. 19. Letter from the Sessions Judge of Benares, with 1 Enclosure	No. 82, dated 25th April 1850.
No. 20. Letter from the Sessions Judge of Ghazeepore, with 1 Enclosure	No. 13, dated 2d Feb. 1850.
No. 21. Letter from the Sessions Judge of Saugor, with 8 Enclosures	No. 41, dated 6th May 1850.
No. 22. Letter from the Sessions Judge of Saugor, with 1 Annexure	No. 45, dated 21st May 1850.
No. 23. Letter from the Sessions Judge of Saugor, with 2 Enclosures	No. 44, dated 18th May 1850.
No. 24. Letter from the Commissioner of Kumaon, with 2 Enclosures	No. 32, dated 17th April 1850.

F. B. Pearson, Register.

APPENDIX.

EXTRACT (Paragraphs 8, 16, 17, 26, 27, 36, 49, 50, 51, 66, 67, 68, 69, 70 and 71) of a Letter from *M. Smith*, Esq., Sessions Judge in the Saugor and Nurbudda Territories, No. 41, dated 6 May 1851.

8. The distance, however, of these territories from the seat of the Sudder Court at Agra, does in truth constitute a formidable obstacle to the free exercise of the right of appeal now possessed under the law by all criminals, and might seem to present sufficient warrant for relaxing the rule under which petitions of appeal are not transmittable by dâk, but must be presented by mookhtear, in favour of the people of districts so remote as these are from the appellate tribunal. This subject was alluded to in paragraph 4 of my last criminal report.

16. In a particular case which arose, I informed the joint magistrate that I was not aware of an attempt by a beggar coming from a foreign state (Tehree) to sell his child within the limits of Saugor district, without any proof of an intention to sell it into slavery, or for purposes of traffic or other unlawful object, being legally indictable and punishable under the existing law. If the party had imported the child for the purpose of traffic into our territory, and there sold or tried to sell it as a slave, the penal provisions of Regulation

lation III. 1832 (not altered in that respect by Act V. 1843) would doubtless apply; see Construction 955. In the present instance, the impelling motive to sell appeared to have been want; in years of famine such sales have occurred by hundreds, and the criminal courts could of course take no cognizance of the cases, from their very multitude. The latitude to which transactions of this nature used to proceed in the very place I now write from, at no remote date, seems correctly set forth in Construction No. 887.

17. I hope my instruction in this instance was not opposed to the spirit of the law

26. The deputy commissioner's report alludes to the crime of cattle-stealing, as apparently so prevalent in the pergunnah of Mundla. Even if the returns should exhibit the truth, there would be much excuse for the inability of the scanty local police body to cope with such an evil in the extensive uncivilized tracts composing that jurisdiction; but Major M'Adam's belief, that many of the cases reported as cattle theft, are in point of fact instances of cattle straying, and loss consequent on the neglect of the owners themselves, who by such report hope to obtain the aid of the police in their recovery, still further alters the case, and leaves little to condemn except the apathy and careless unconcern of the proprietors of the herds.

27. With all these deductions, however, cattle-stealing in a wild country, bordering on the Nagpore frontier, is no doubt common, and practised with much impunity. The Tehseeldar suggested the utility of requiring all parties selling cattle in the district to furnish themselves with a "mark" from the police, without showing which purchasers were to be warned not to buy; as, however, stolen cattle is probably oftener carried out of our territory for disposal beyond its limits than sold within it, such a check could only be very limited in operation, while I concurred with Major MacAdam in his estimate of two evils as likely to result from such a requirement; 1st. The hardship imposed on the people in making them come long distances to the thannah for sanction, whenever they might want to sell their cattle; 2d. The opportunities of oppression and corruption which it would give to the police, with reference to the unsophisticated character of the Gond classes.

36. In remarking on the large apparent amount of property stolen in the past year (set down as more than doubling the value reported in 1848), which is in strong contrast with the very insignificant amount recovered, the deputy commissioner comments on the great tendency that exists to exaggerate losses of this kind, and how little dependence can be placed in, or implicit credit given to, the estimates furnished by the sufferers. This is a fact my own experience, in trying charges of this description, fully confirms, and in a subsequent part of this report, will lead me to observe the bearing of such a dishonest and deceptive tendency on the working of a recently passed Act of the Legislature. The instances are many, in which greater or less variation is perceptible in the description and valuation of stolen articles, as originally given at the thannah and afterwards recorded in foujdaree; such difference a magistrate will often pass by unnoticed, adopting without question the later and generally enhanced estimate. I have taken every opportunity to observe on these occasions, that while such discrepancies of statement, where the stolen property is considerable, may be natural, yet efforts should always be made to reconcile and explain them, in order to avert any suspicion which might arise from the professed recognition, with accused persons, of things said to have been stolen, but which perhaps were not mentioned in the original information of theft.

49. As compared with the year preceding, the statements show an increase of crime in 1849, met by a corresponding increase in the number of persons brought to trial; the result of commitments was very successful, and though I have had sometimes to check what I thought irregularities in Mr. Best, I am bound to say that his general procedure evinces considerable tact and skill in the preparation as well as a sound comprehension of the merits of a case, and that I have every hope of his turning out a valuable officer. The appeals, as usual, were extremely few, compared with the number of cases disposed of; much improvement in the acceleration of criminal trials is visible; indeed, relatively to the extent of the district and distance of some of the thannahs, the reduced average of the past year, less than four days, would seem almost too low to be probably correct. Cases, however, commencing with the summons of the magistrate, without the agency of the police, are said to have been quickened by the deputy commissioner "summoning defendant and his witnesses, if he have any, at the same time, instead of summoning the defendant's witnesses after his deposition has been taken," a course thought by Mr. Best to "entail much and useless delay."

50. Of the regularity of this amendment, I am of opinion there may be considerable doubts, and I find my predecessor in office commenting on an order passed "that defendant should be summoned with his witnesses," as an informality that ought to be avoided, "since witnesses should be summoned by name, after designation by the defendant, and indication of the facts to which they are to depose." I agree with Mr. Brown, thinking that the contrary, though perhaps quicker course, opens a door to error and abuses.

51. I have observed on various occasions, that Mr. Best is in the habit of questioning prisoners while under accusation of a criminal offence in private, and then grounding his official procedure on what may have been elicited by or spoken at such private inquiry. I have great doubt as to the propriety of such a practice. I mention an instance in point,

Appendix, No. 14.

just now before me: A party cited as witness for the prosecution on a charge of "attempt at arson," denies on oath his cognizance of a fact thought to constitute presumptive evidence of the prisoner's guilt; two days after the same witness deposes on oath to his personal acquaintance with such fact previously denied. There had, however, been an intermediate private interrogation by the magistrate, who says, "being directed to remain in attendance in the office, he, the witness, on Sunday the 10th, the day following his first examination, informed me, on my examining him in private, that he had not stated the truth, and on the following day gave evidence contradictory of the statement previously made by him on the ninth." Here I think it is very questionable, whether the magistrate (putting aside the question of such private interrogatories being regular or desirable,) could take advantage of what was so informally elicited to ground an ulterior judicial proceeding upon, unfavourable to the party interrogated. Without having any object save the furtherance of justice, such an act might wear an appearance of entrapping a man into an admission he could not know would be used against him, and is in my opinion open to serious objection.

66. I must take occasion to offer a few remarks on the anticipated evil working, in such a country as this, of Act XVI. 1850, "for restitution of the value of stolen property," (in passing which, ought not the provision of a prohibitory nature quoted in the margin* to have been abrogated?) which empowers criminal courts to add to the punishment they are competent to inflict on persons convicted of robbery, theft, knowingly receiving stolen property, and other such crimes, or of being accessary or privy thereto, "the punishment of *fine* not *exceeding the loss appearing to be caused* to the several persons who have suffered by such wrong," payable and distributable in whole or part, to or for the benefit of such sufferers.

* Clause 1, Section 39, Regulation VII. of 1803, "no pecuniary compensations nor sums, as damages, shall be adjudged to, or be recoverable by, individuals in any criminal prosecution," &c.

67. The words I have *underlined* cause me alarm, when I read such remarks as Major MacAdam makes in his Report relative to the "little reliance which can be placed on the Reports made of the amount of property stolen," as exemplified in a specific case of evidently exaggerated robbery to which he is alluding; and my own experience of such a tendency to over-represent the true loss fully confirms what that officer and Captain Skene have stated as a result of theirs.†

68. This Act I presume to be based on the opinion of the writers of the Code (pages 9 and 10 of Note A), "that every person who is injured by an offence ought to be legally entitled to a compensation for the injury." Also, "we are inclined to think that an arrangement might be adopted under which one trial would do the work of two. We conceive that in every case in which fine is part of the punishment of an offence, it ought to be competent to the tribunal, which has tried the offender acting under proper checks, to award the whole or part of the fine to the sufferer, provided that the latter signifies his willingness to receive what is so awarded in full satisfaction of his civil claim for reparation."

69. Not venturing to call in question the wisdom of this principle, I nevertheless dread the effect of a too often indiscreet application of the act by an inconsiderate or inexperienced magistrate, who, if he implicitly adopts the prosecutor's sworn estimate as the measure of loss "appearing to have been caused," and, consequently, of the mulct he is competent to impose on the offender, must often go very far wide indeed of justice, and (where the award is not inoperative owing to the poverty of the criminal) would run the risk of doing great wrong in carrying out the laudable object of awarding a legal right.

70. Will not, moreover, the very knowledge of such a law, and such a discretionary power conferred by it, increase the dishonest tendency I have noticed, or create it where it did not exist? Nominally, and perhaps really respectable people, I fear, would not think themselves tied to a strict veracity in their story, where the party to be affected by it is one who has injured them, and indeed is an enemy to society. Allowing, too, there be no intentional desire to exaggerate a loss, such a result is surely not improbable in the case of rich persons, who may not actually know what their personal property or amount of cash consisted of, or consequently, what may have been abstracted.

71. I shall watch the operation of this enactment; nor be unwilling to suggest (which might be now premature) if it should seem worthy of recommendation, that Government would see fit to direct suspension of the effect of its provisions in these territories (where the principles and spirit of the Regulations are ordinarily conformed to) as I conceive they can do, under section 15, Regulation VI. of 1831.

EXTRACT (Paragraphs 3, 4, 5, 6, 9, 10 and 11) of Court's Reply, No. 736, dated 3 July 1850.

3. At present the Court do not consider that sufficient reason exists for adopting the suggestion contained in your 8th para., and relaxing the rule which disallows the transmission by dâk to them of petitions of appeals with respect to the Saugor territories.

4. The instruction given by you to the joint magistrate in the particular case of attempted child-selling, mentioned in your 16th para., is held to have been quite correct. There is a clear

† *Note.*—*See* paragraph 36 of this Report (p. 575).

clear distinction between the case of a parent, reduced by poverty to part with his child, for the sake of preserving its life and his own, and the case of any other party selling children in the way of trade. No harm can be apprehended in cases of the first sort, as the laws do not recognise such transfers; whereas interference with them might be mischievous, and occasion the loss of lives that are now saved by them.

5. The Court agree with you that the suggestion of the Tehseeldar, noted in your 27th para., in the matter of the prevention of cattle-stealing, would lead to much evil, without answering the end proposed.

6. The observation made in the close of your 36th para. on the importance of reconciling, as far as possible, discrepancies of statement regarding the articles and value of stolen property, is entirely approved.

9. Mr. W. R. Best's practice of summoning defendants and their witnesses at once, as stated in your paras. 49 and 50, is informal and objectionable. Your 51st para. exposes another improper and irregular practice of the same officer, in holding private examinations of prisoners and witnesses, and grounding upon them official proceedings. Your own view of both practices is perfectly right, and it is hoped that you will not fail to impress it on Mr. Best.

10. In reply to your 66th para., I am instructed to refer you to section 20, Regulation I. of 1803, under the provisions of which it will appear to you that clause 1, section 39, Regulation VII. of 1803, must be held to have been repealed by the recent Act XVI. of 1850.

11. The Court are of opinion that the operation of this new enactment will require to be watched with great care and attention by all officers entrusted with supervisory powers: and they trust that you will favour them with your opinion upon its actual working in your next annual report. There is reason to apprehend that unless the powers conferred by the Act on magisterial officers be administered with much caution and discretion, the good fruit which it is calculated to produce, in encouraging the prosecution of theft and in repairing the injuries caused by that crime, will be accompanied by a rank and pernicious growth of false accusations and perjuries.

F. B. Pearson,
Register.

LIST OF STATEMENTS.

No. 1.—Abstract Statement showing the Number of Persons brought to Trial, Acquitted, and Convicted in the Year 1849, by the Magistrates, Joint Magistrates, and Assistants, and by the Principal Sudder Ameens and Sudder Ameens in the North-Western Provinces, and the Number committed to take their Trial at the Sessions.

No. 2.—Abstract Statement showing the Number of Persons brought to Trial, Acquitted, and Convicted in the Year 1849, by the Sessions Judges in the North-Western Provinces, and the Number of Persons whose Cases were referred to the Nizamut Adawlut.

No. 3.—Abstract Statement showing the Number of Criminal Cases referred or appealed to the Nizamut Adawlut during the Year 1849, with the Orders passed thereon, together with an Abstract Statement of Criminal Business disposed of during the Year.

No. 4.—Abstract Statement showing the Number of Appeals preferred to the Sessions Courts during the Year 1849 from the Orders of the Magistrates, Joint Magistrates, and Assistants in the North-Western Provinces, in Criminal Trials, as well as Miscellaneous Cases, with the Orders passed thereon.

No. 5.—Abstract Statement of Summary Suits under Act IV. of 1840, disposed of in the North-Western Provinces in the Year 1849.

No. 6.—Abstract of the Calendar of Persons Convicted and Acquitted by the Magistrates, Joint Magistrates, and Assistants, Deputy Magistrates, Principal Sudder Ameens, Sudder Ameens, Law Officers, and Moonsiffs in the North-Western Provinces during the Year 1849.

No. 7.—Abstract Statement showing the Number of Persons in Confinement in the North-Western Provinces, in the Year 1849, in default of Security for good conduct or to keep the peace.

No. 8.—Statement of Criminal Cases tried with the Assistance of Natives under Regulation VI. of 1832, in the North-Western Provinces in the Year 1849.

No. 9.—Abstract Statement of the Sentences passed by the several Criminal Courts in the North-Western Provinces during the Year 1849.

F. B. Pearson,
Register.

No. 1.

ABSTRACT STATEMENT showing the Number of Persons brought to Trial, Acquitted, and Convicted in the Year 1849, by the Magistrates, Joint Magistrates, and Assistants, and by the Principal Sudder Ameens and Sudder Ameens in the North-Western Provinces, and the Number committed to take their Trial at the Sessions.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	Explanation of Column 7.			
	Prisoners under examination on the 1st January 1849.	Apprehended during the Year.	Received by Transfer.	Total.	Convicted.	Acquitted.	Committed.	Died.	Escaped.	Transferred.	Pending			Summoned by the Magistrate and his Subordinates.	Sent in by the Police.	Released on Bail by the Police, and not required to appear before the Magistrate.	Total.
											In Gaol.	On Bail.	Total.				
	*1,435	82,957	1,071	85,463	45,863	32,842	4,682	51	65	604	649	707	1,356	17,073	9,637	6,132	32,842

COMPARATIVE ABSTRACT.

1848 - -	1,104	75,884	1,266	78,254	43,257	29,105	3,661	52	29	716	661	773	†1,434	15,217	8,760	4,940	†28,917
1849 - -	1,435	82,957	1,071	85,463	45,863	32,842	4,682	51	65	604	649	707	1,356	17,073	9,637	6,132	32,842
Increase -	331	7,073	- -	7,209	2,606	3,737	1,021	- -	36	- -	- -	- -	- -	1,856	877	1,192	3,925
Decrease -	- -	- -	195	- -	- -	- -	- -	1	- -	112	12	66	78	—	—	—	—

* The discrepancy between the number pending at the end of 1848, and beginning of 1849, is accounted for by one prisoner having been made over for trial to the Jubbulpore authorities from the Bijeraghogur Estate.

† The discrepancy between this Column and Column 7, is caused by no detail having been given in the Zillah Statements of the 188 persons acquitted in the three Ceded Districts of the Saugor Territory.

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson, Register.

No. 2.

ABSTRACT STATEMENT showing the Number of Persons brought to Trial, Acquitted, and Convicted in the Year 1849, by the Sessions Judges in the North-Western Provinces, and the Number of Persons whose Cases were referred to the Nizamut Adawlut.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
	Prisoners under Trial on the 1st January 1849.	Committed in 1849.	Received back from the Nizamut Adawlut.	Received by Transfer.	Total.	Convicted.	Acquitted.	Referred to Nizamut Adawlut.	Commitment Cancelled.	Died.	Escaped.	Transferred.	Pending.
	467	*4,703	66	18	5,254	2,751	1,278	633	105	19	1	23	444

COMPARATIVE ABSTRACT.

1848 - -	299	3,733	118	42	4,192	2,112	940	502	144	13	- -	14	467
1849 - -	467	4,703	66	18	5,254	2,751	1,278	633	105	19	1	23	444
Increase -	168	970	- -	- -	1,062	639	338	131	- -	6	1	9	—
Decrease -	- -	- -	52	24	- -	- -	- -	- -	39	- -	- -	- -	23

* The difference between this number and that in Column 8 of Statement No. 1, is accounted for by the fact of many prisoners being committed to the Sessions Courts by the assistants to the Superintendent of Operations for the Suppression of Thuggee and Dacoitee, whose proceedings are not included in Statement No. 1.

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson, Register.

No. 3.

ABSTRACT STATEMENT showing the Number of Criminal Cases Referred or Appealed to the Nizamut Adawlut during the Year 1849, with the Orders passed thereon, together with an ABSTRACT STATEMENT of Criminal Business disposed of during the Year.

1.	Trials Referred under the Regulations.							Trials called for on perusal of the Abstract, and Petitions of Appeal.							Magistrate's Trials referred under the Circular Orders 18th March 1842, and Act XXXI. 1841.							Petitions of Appeal from Sentences of the Sessions Court.					
	2. Pending on the 1st January 1849.	3. Received during the Year 1849.	4. Total Number of Persons under Trial.	5. Number of Persons Convicted.	6. Number of Persons Acquitted.	7. Number of Persons whose Cases were remanded.	8. Pending at the end of the Year 1849.	9. Pending on the 1st January 1849.	10. Received during the Year 1849.	11. TOTAL.	12. Order Confirmed.	13. Order Modified.	14. Order Reversed.	15. Pending at the end of the Year 1849.	16. Pending on the 1st January 1849.	17. Received during the Year 1849.	18. TOTAL.	19. Magistrate's Order Confirmed.	20. Ditto Modified.	21. Ditto Reversed.	22. Pending at the end of the Year 1849.	23. Pending on the 1st January 1849.	24. Received during the Year 1849.	25. TOTAL.	26. Petition Rejected.	27. Petition Admitted, and the Case called for.	28. Pending at the end of the Year 1849.
	23	314	666	552	65	5	10	16	200	216	146	15	40	15	2	21	23	7	–	16	–	48	514	562	221	295	46
COMPARATIVE STATEMENT.																												
1848 - - - -	7	286	490	376	27	11	23	3	222	225	100	17	92	16	2	17	19	1	–	16	2	16	437	453	196	209	48
1849 - - - -	23	314	666	552	65	5	10	16	200	216	146	15	40	15	2	21	23	7	–	16	–	48	514	562	221	295	46
Increase - - -	16	28	176	176	38	–	–	13	–	–	46	–	–	–	–	4	4	6	–	–	–	32	77	109	25	86	–
Decrease - - -	–	–	–	–	–	6	13	–	22	9	–	2	52	1	–	–	–	–	–	–	2	–	–	–	–	–	2

Of the 551 Trials decided during the Year 1849:

	Cases Referred under the Regulations called for on perusal of the Abstract and on Petitions of Appeal.	Cases Referred under Act XXXI. of 1841.
Mr. B. Taylor recorded his opinion on - - - - - -	81	4
Mr. G. P. Thompson - ditto - ditto - - - - - -	185	8
Mr. C. R. Cartwright ditto - ditto - - - - - -	62	2
Mr. A. W. Begbie - ditto - ditto - - - - - -	184	7
Mr. H. Lushington - ditto - ditto - - - - - -	170	5
Mr. F. H. Robinson - ditto - ditto - - - - - -	24	–
TOTAL - - -	706	26

Mr. B. Taylor was absent on leave from 8th to 18th February, and from 3d April to end of year.

Mr. G. P. Thompson ditto, from 13th January to 13th February.

Mr. C. R. Cartwright, ditto, from 28th March to end of year.

Mr. A. W. Begbie took his seat on the 14th April, and continued to end of year.

Mr. H. Lushington ditto, on the 25th April, and continued to end of year.

Mr. F. H. Robinson ditto, on the 20th November, and continued to end of year.

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson, Register.

No. 4.

ABSTRACT STATEMENT showing the Number of Appeals preferred to the Sessions Courts during the Year 1849, from the Orders of the Magistrates, Joint Magistrates, and Assistants in the North-Western Provinces, in Criminal Trials, as well as Miscellaneous Cases, with the Orders passed thereon.

	APPEALS IN REGULAR TRIALS.							APPEALS IN MISCELLANEOUS CASES.						
1.	2. Number pending on 1st January 1849.	3. Preferred during the Year.	4. Total.	5. Appeal Rejected, Struck Off and Withdrawn.	6. Order Confirmed.	7. Order Modified or Reversed.	8. Pending on 1st January 1850.	9. Number pending on 1st January 1849.	10. Preferred during the Year.	11. Total.	12. Appeals Rejected, Struck Off and Withdrawn.	13. Order Confirmed.	14. Order Modified or Reversed.	15. Pending on 1st January 1850.
	* 177	2,956	3,133	286	1,815	833	199	130	1,851	1,981	186	1,087	511	197
COMPARATIVE ABSTRACT.														
1848 - -	176	2,920	†3,096	308	1,756	841	176	127	1,786	‡1,913	180	1,097	484	130
1849 - -	177	2,956	3,133	286	1,815	833	199	130	1,851	1,981	186	1,087	511	197
Increase -	1	36	37	- -	59	- -	23	3	65	68	6	- -	27	67
Decrease -	- -	- -	- -	22	- -	8	- -	- -	- -	- -	- -	10	—	—

* The difference of one case between the number pending at the end of 1848, and beginning of 1849, is owing to three, instead of four cases, having been incorrectly shown as pending at the close of 1848 in the Banda Session, Statement No. 4.

† 15 } Transferred for trial to other Zillahs.
‡ 22 }

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson,
Register.

No. 5.

ABSTRACT STATEMENT of Summary Suits under Act IV., 1840, disposed of in the North-Western Provinces, in the Year 1849.

1.	2. Pending on 1st January 1842.	3. Preferred during the Year.	4. Total.	5. Decided on Trial.	6. Adjusted or Withdrawn.	7. Dismissed on Default.	8. Transferred to other Jurisdictions.	9. Pending on 1st January 1850.
	293	5,880	6,173	3,695	988	1,155	104	231
	COMPARATIVE ABSTRACT.							
1848 - - -	296	6,568	6,864	3,956	1,155	1,108	352	293
1849 - - -	293	5,880	6,173	3,695	988	1,155	104	231
Increase - -	- -	- -	- -	- -	- -	47	—	—
Decrease - -	3	688	691	261	167	- -	248	62

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson,
Register.

No. 6.

ABSTRACT of the Calendar of Persons Convicted and Acquitted by the Magistrates, Joint Magistrates, and Assistants, Deputy Magistrates, Principal Sudder Ameens, Sudder Ameens, Law Officers, and Moonsiffs, in the North Western Provinces, during the Year 1849.

	By the Magistrates.			By the Joint Magistrates.			By the Assistants.			By the Deputy Magistrates.			By the Principal Sudder Ameens.			By the Sudder Ameens.			By the Law Officers.			By the Moonsiffs.			Total.		
	Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons.	
		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.
	11,055	12,559	9,561	16,749	19,029	14,069	2,695	3,034	2,236	7,915	10,379	6,438	55	28	57	414	454	356	–	–	–	280	380	125	39,163	45,863	32,842

COMPARATIVE ABSTRACT.

1848 - - -	9,209	10,518	7,595	16,700	18,653	13,058	4,096	4,980	3,273	6,701	7,850	4,212	93	63	79	443	512	434	–	–	–	281	382	266	36,423	*42958	*28917
1849 - - -	11,055	12,559	9,561	16,749	19,029	14,069	2,695	3,034	2,236	7,915	10,379	6,438	55	28	57	414	454	356	–	–	–	280	380	125	39,163	45,863	32,842
Increase - -	1,846	2,041	1,966	49	376	1,011	- -	- -	- -	2,314	2,529	2,226	–	–	–	–	–	–	–	–	–	–	–	–	2,740	2,905	3,925
Decrease - -	- -	- -	- -	- -	- -	- -	1,401	1,946	1,037	- -	- -	- -	38	35	22	29	58	78	–	–	–	1	2	141	—	—	—

* The difference between these 2 Columns and Columns 6 and 7, of Statement No. 1 [299 Punished and 188 Acquitted], is owing to the non-submission of Statements by the Officers of the Ceded Districts in the Saugor Territory.

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson, Register.

No. 7.

ABSTRACT STATEMENT showing the Number of Persons in Confinement in the North-Western Provinces in the Year 1849, in default of Security for Good Conduct or to keep the Peace.

1.	2. Number of Prisoners in Gaol on the 1st January 1849.	3. Ordered to furnish Security during the Year.	4. Total.	Released during the Year. 5. On furnishing the required Security.	6. On furnishing reduced Security.	7. On Mochulka.	8. Unconditionally.	9. Transferred to other Districts to give Security.	10. Died.	11. Escaped.	12. In Confinement on the 1st January 1850.
	712	1,475	2,187	407	7	205	786	1	20	1	760
COMPARATIVE ABSTRACT.											
1848	681	1,465	2,146	393	4	152	875	1	9	—	712
1849	712	1,475	2,187	407	7	205	786	1	20	1	760
Increase	31	10	41	14	3	53	—	—	11	1	48
Decrease	—	—	—	—	—	—	89	—	—	—	—

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson, Register.

No. 8.

STATEMENT of Criminal Cases Tried, with the Assistance of Natives, under Regulation VI. of 1832, in the North-Western Provinces, in the Year 1849.

1. ZILLAHS.	Cases Tried with the Assistance of a Punchayet. 2. Number of Cases in which Sentence was passed in accordance with the Award of a Punchayet.	3. Number of Cases in which Sentence was passed contrary to the Award of a Punchayet.	4. Total.	Cases Tried with the Assistance of Assessors. 5. Number of Cases in which Sentence was passed in accordance with the Opinion of the Assessors.	6. Number of Cases in which Sentence was passed contrary to the Opinion of the Assessors.	7. Total.	Cases Tried with the Assistance of a Jury. 8. Number of Cases in which Sentence was passed in accordance with the Verdict of the Jury.	9. Number of Cases in which Sentence was passed contrary to the Verdict of the Jury.	10. Total.
Dehlie	—	—	—	4	—	4	16	—	16
Saharunpore	—	—	—	—	—	—	46	7	53
Meerut	—	—	—	39	16	55	—	—	—
Boolundshuhur	—	—	—	22	9	31	—	—	—
Allygurh	—	—	—	54	5	59	—	—	—
Mooradabad	—	—	—	—	—	—	45	15	60
Rohilkund	—	—	—	139	67	206	1	—	1
Agra	—	—	—	—	—	—	80	23	103
Furruckabad	—	—	—	—	—	—	74	9	83
Mynpoorie	—	—	—	74	13	87	—	—	—
Cawnpore	—	—	—	—	—	—	34	21	55
Futtehpore	—	—	—	—	—	—	10	3	13
Bundelkund	—	—	—	—	—	—	51	19	70
Allahabad	—	—	—	—	—	—	70	11	81
Goruckpore	—	—	—	—	—	—	58	9	67
Azimgurh	—	—	—	94	3	97	—	—	—
Jounpore	—	—	—	—	—	—	71	14	85
Mirzapore	—	—	—	—	—	—	41	8	49
Benares	—	—	—	—	—	—	72	10	82
Ghazeepore	—	—	—	21	—	21	—	—	—
Saugor	—	—	—	—	—	—	—	—	—
Total	—	—	—	447	113	560	669	149	818
Kumaon	—	—	—	—	—	—	1	—	1
Grand Total	—	—	—	447	113	560	670	149	819
COMPARATIVE ABSTRACT.									
1848	—	—	—	235	45	280	674	166	840
1849	—	—	—	447	113	560	670	149	819
Increase	—	—	—	212	68	280	—	—	—
Decrease	—	—	—	—	—	—	4	17	21

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson, Register.

No. 9.

ABSTRACT STATEMENT of the Sentences passed by the several Criminal Criminal Courts in the North-Western Provinces during the Year 1849.

BY THE MAGISTRATES AND THEIR ASSISTANTS.

1.	2. Two to Three Years.	3. One Year and upwards.	4. Six Months and upwards.	5. Not exceeding Six Months.	6. Fined and Discharged.	7. Required to find Security.	8. Dismissed.	9 Flogged.	10. Convicted but not Punished.	11. Total.
	1,910	1,970	1,917	9,747	23,770	2,727	2,310	1,512	- -	45,863

COMPARATIVE ABSTRACT.

1848 - - -	2,020	1,739	1,734	9,185	22,621	2,436	2,077	1,445	- -	43,257
1849 - - -	1,910	1,970	1,917	9,747	23,770	2,727	2,310	1,512	- -	45,863
Increase - -	- -	231	183	562	1,149	291	233	67	- -	2,606
Decrease - -	110	—	—	—	—	—	—	—	—	—

BY THE SESSIONS COURTS.

—	12. Imprisonment for Life in Transportation.	13. 16 Years.	14. 15 Years.	15. 14 Years.	16. 13 Years.	17. 12 Years.	18. 11 Years.	19. 10 Years.	20. 9 Years.	21. 8 Years.	22. 7 Years.	23. 6½ Years.	24. 6 Years.	25. 5½ Years.	26. 5 Years.	27. 4½ Years.	28. 4 Years.	29. 3½ Years.	30. 3 Years.	31. 2 Years and 11 months.	32. 2½ Years.	33. 2 Years.	34. 1¾ Year.	35. 1½ Year.	36. 1¼ Year.	37. 1 Year.	38. Less than 1 Year.	39. Fined and Discharged.	40. Stripes.	41. Discharged in consideration of Imprisonment already undergone.	42. Total.
	-	29	7	40	-	19	-	104	61	45	466	2	113	13	620	16	241	17	480	1	26	169	2	38	7	121	108	2	4	- -	2,751

COMPARATIVE ABSTRACT.

1848 -	1	12	1	45	1	18	4	75	48	33	342	4	94	1	465	21	160	13	363	2	26	116	-	31	1	128	106	-	-	1	2,112
1849 -	-	29	7	40	-	19	-	104	61	45	466	2	113	13	620	16	241	17	480	1	26	169	2	38	7	121	108	2	4	- -	2,751
Increase	-	17	6	-	-	1	-	29	13	12	124	-	19	12	155	-	81	4	117	-	-	53	2	7	6	-	2	2	4	- -	639
Decrease	1	-	-	5	1	-	4	-	-	-	-	2	-	-	-	5	-	-	-	1	-	-	-	-	-	7	-	-	-	1	-

BY THE NIZAMUT ADAWLUT.

—	43. Death.	44. Transportation.	45. 21 Years.	46. 19 Years.	47. 18 Years.	48. 16 Years.	49. 14 Years.	50. 12 Years.	51. 10 Years.	52. 9 Years.	53. 8 Years.	54. 7 Years.	55. 5 Years.	56. 4 Years.	57. 3 Years.	58. 2 Years.	59. 1½ Year.	60. 1 Year.	61. Less than 1 Year.	62. Total Convicted and Sentenced.
	110	210	3	-	1	12	52	1	18	-	2	52	25	2	13	19	12	14	6	552

COMPARATIVE ABSTRACT.

1848 -	100	164	2	2	-	4	21	-	10	5	- -	20	22	-	8	3	1	7	7	376
1849 -	110	210	3	-	1	12	52	1	18	-	2	52	25	2	13	19	12	14	6	552
Increase	10	46	1	-	1	8	31	1	8	-	2	32	3	2	5	16	11	7	-	176
Decrease	- -	- -	-	2	-	- -	- -	-	- -	5	- -	- -	- -	-	- -	- -	- -	- -	1	—

N. A., N. W. P.,
Agra, 13 September 1850.

F. B. Pearson,
Register.

Appendix, No. 14.

NORTH-WESTERN PROVINCES:

CIVIL JUSTICE, 1849.

REPORT of the SUDDER DEWANNY ADAWLUT, North-Western Provinces, on the ADMINISTRATION of CIVIL JUSTICE, for the Year 1849.

(No. 1486 of 1850.)

From *F. B. Pearson*, Esq., Register to the Court of Sudder Dewanny Adawlut, N. W. Provinces, Agra, to *J. Thornton*, Esq., Secretary to the Honourable the Lieutenant-Governor, in the Judicial Department, N. W. Provinces, Agra, dated Agra, 27 September 1850.

S. D. A., N. W. P.

Present:—A. W. Begbie, Esq., H. Lushington, Esq., Judges; H. W. Deane, Esq., Offg. Judge; and S. S. Brown, Esq., Offg. Addl. Judge.

Sir,

Submits Report, with Statements regarding the Administration of Civil Justice in the N. W. P., for 1849.

I AM directed by the Court of Sudder Dewanny Adawlut to submit, for the consideration of the Honourable the Lieutenant-Governor, Reports and Statements, as detailed in a separate list annexed, in illustration of the administration of Civil Justice in the North-Western Provinces during the year 1849, together with an Appendix (A.), containing extracts from the Reports of the Zillah Judges, and the remarks of the Court on the subjects therein noticed.

I have, &c.

(signed) *F. B. Pearson*, Register.

Agra, the 27th September 1850.

ZILLAH DEHLIE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits & Appeals, pending on 31st December.
1848 - - - -	617	5,019	103	5,739	49	2,879	193	1,934	684	2	27,81,947
1849 - - - -	684	5,457	257	6,398	193	*3,161	135	2,078	831	–	4,25,071
Increase - -	67	438	154	659	144	282	–	144	147	–	–
Decrease - -	–	–	–	–	–	–	58	–	–	2	23,56,876

* Of which *ex parte* - - - 773
Confession of judgment - - 744
1,517

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Judge: Mr. J. P. Gubbins - -	Orgls. –	2	18	20	–	11	–	1	8	–	1,19,251	–	2	4	–	–	–	–	33·33
	Appls. 38	301	1	340	49	241	1	10	39	–	16,275	–	–	5	2	–	–	–	1·98
P.S.A.: Sudderood-deen Khan - -	Orgls. 41	140	114	295	18	155	10	40	72	–	2,26,482	52	88	‡36	11	20	–	2	14·11
	Appls. 2	–	52	54	–	47	–	3	4	–	90	–	–						
S. A.: Nund Lall, Dehlie -	18	64	6	88	3	52	–	15	18	–	–	–	–	15	8	6	1	–	22·38
S. A.: Mr. J. P. Lyons, Goorgaon - - -	9	32	3	44	–	23	1	15	5	–	20,869	37	86	12	6	3	–	–	30·76
S. A.: Qazie Zeeaoollah Khan, Rohtuck - -	12	27	3	42	1	27	–	4	10	–	–	–	–	7	4	6	–	–	22·58
Moonsiffs:																			
Nund Lall, Dehlie - -	154	836	19	1,009	30	455	31	328	165	–	–	–	–	69	28	36	–	4	8·47
Syud Ahmed Khan, Dehlie	117	1,064	13	1,194	87	545	17	352	193	–	–	–	–	38	16	27	–	1	4·26
Kasim Alli Paneeput -	41	668	9	718	2	316	8	340	52	–	–	–	–	44	18	26	–	–	6·62
Mr. J. P. Lyons, Goorgaon	92	622	9	723	1	135	16	515	56	–	42,104	280	4,611	28	11	12	–	2	4·2
Qazie Zeeaoollah Khan, Rohtuck - - -	61	683	5	749	2	514	31	149	53	–	–	–	–	19	8	8	–	2	2·73
Fuqueer Chund, Hissar -	45	465	1	511	–	337	5	73	96	–	–	–	–	18	6	10	–	1	4·33
Sookhbashee Lall, Noh -	54	553	4	611	–	303	15	233	60	–	–	–	–	21	9	9	–	1	3·81
Total - - -	684	5,457	257	6,398	193	3,161	135	2,078	831	–	4,25,071	369	4,787	316	127	163	1	13	5·88

43·79 per cent. Reversals.

† Civil Sittings, 58 Days. Session and Criminal Sittings, 18 Days. Civil and Criminal Sittings, 161 Days. ‡ 2 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	10	314	11	335	42	266	15	–	12	–
,, ,,	22 to 25	6	3,277	–	3,283	–	3,274	1	–	8	–
P. S. A. ,,	1 to 21	27	263	44	334	8	193	106	–	27	1
,, ,,	22 to 25	–	194	–	194	–	194	–	–	–	–
3 Sudder Ameens (with powers of Moonsiff) -		79	1,695	81	1,855	27	1,329	346	–	153	–
4 Moonsiffs - - -		81	1,631	27	1,739	39	1,252	347	–	101	–
Total - - -		203	7,374	163	7,740	116	6,508	815	–	301	1

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
1st Moonsiff Dehlie -	- - -	2,671 12 –
2d ditto - ditto -	1,680 – –	2,718 – –
Moonsiff Paneeput - -	1,680 – –	2,786 – –
Ditto Goorgaon - -	- - -	742 8 –
Ditto Rohtuck - -	- - -	2,289 – –
Ditto Hissar - -	1,680 – –	1,626 – –
Ditto Noh - -	2,280 – –	1,628 – –
Total - - -	7,320 – –	14,461 4 –

ZILLAH SAHARUNPORE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - - -	1,242	4,736	108	6,086	86	2,540	317	1,975	1,168	5	35,10,678
1849 - - - - -	1,168	4,307	209	5,684	150	*2,532	306	1,594	1,102	4	2,36,235
Increase - -	–	–	101	–	64	–	–	–	–	–	–
Decrease - -	74	429	–	402	–	8	11	381	66	1	32,74,443

* Of which *ex parte* - - - 561
Confession of judgment - - 535
1,096

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Messrs. G. F. Franco, and C. Allen - - - Orgls.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Appls.	141	286	8	435	131	222	7	6	69	–	43,796	–	–	1	–	–	–	–	·42
P. S. A.: Mohd. Kasim Alli Khan Orgls.	85	143	13	241	–	123	17	28	73	1	1,12,318	46	123	‡49	3	5	1	–	17·5
Appls.	17	–	131	148	5	101	8	3	31	–	- -	–	–						
P. S. A.: Mr. A. Ross - - - Orgls.	12	26	3	41	–	24	1	10	6	3	- -	–	–	6	2	4	–	1	17·14
Appls.	–	–	–	–	–	–	–	–	–	–	3,127	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	- -	–	–	–	–	–	–	–	–
Moonsiffs:																			
Mr. L. Berkeley, Saharunpore - - - -	214	843	15	1,072	2	501	53	340	176	–	- -	–	–	64	26	48	3	4	7·15
Sheikh Ahmud, Nukoor -	63	605	10	678	6	304	28	252	88	–	- -	–	–	46	24	24	6	–	7·87
Busheeroolla, Deobund -	158	556	11	725	2	301	83	185	154	–	- -	–	–	56	22	30	3	1	9·84
Ameenooddeen, Shamlee -	296	783	9	1,088	4	459	36	296	293	–	76,994	419	3,433	42	20	31	1	1	5·3
Mohumed Yaheea, Moozuffernuggur - - -	86	710	7	803	–	318	43	307	135	–	- -	–	–	25	14	21	1	1	3·74
Mr. A. Ross, Deyrah Dhoon	96	355	2	453	–	179	30	167	77	–	- -	–	–	3	4	2	–	–	·79
Total - - -	1,168	4,307	209	5,684	150	2,532	306	1,594	1,102	4	2,36,235	465	3,556	292	115	165	15	8	6·58
															41·07 per cent. Reversals.				

† Civil Sittings, 152 Days. Session and Criminal Sittings, 52 Days. ‡ 2 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	25	219	–	244	43	144	50	–	7	1
,, ,,	22 to 25	45	3,735	1	3,781	155	2,984	558	–	84	–
2 P. S. A ,,	1 to 21	195	383	21	599	–	301	177	–	121	1
,, ,,	22 to 25	5	391	6	402	3	385	1	–	13	–
Sudder Ameen (none) -		–	–	–	–	–	–	–	–	–	–
6 Moonsiffs - - -		905	3,746	80	4,731	5	1,621	2,302	–	803	–
Total - - -		1,175	8,474	108	9,757	206	5,435	3,088	–	1,028	2

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Saharunpore -	1,680 – –	4,921 8 –
Ditto Nukoor - -	1,680 – –	3,030 4 –
Ditto Deobund - -	2,280 – –	2,908 12 –
Ditto Shamlee - -	2,280 – –	4,321 8 –
Ditto Moozuffernuggur	1,200 – –	3,827 – –
Ditto Deyrah Dhoon -	- - -	1,074 2 –
Total - - -	9,120 – –	20,083 2 –

ZILLAH MEERUT.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - - -	1,205	5,598	499	7,302	482	2,895	668	2,188	1,069	16	5,10,081
1849 - - - - -	1,069	5,043	398	6,510	378	*3,163	524	1,495	950	6	2,89,385
Increase - -	–	–	–	–	–	268	–	–	–	–	–
Decrease - -	136	555	101	792	104	–	144	693	119	10	2,20,696

* Of which *ex parte* - - - 610
Confession of judgment - - 678
1,288

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Messrs. A. W. Begbie and H. W. Deane - - Orgls.	4	–	2	6	–	3	2	1	–	–	–	–	–	–	–	–	–	–	–
†Judge: Messrs. A. W. Begbie and H. W. Deane - - Appls.	117	263	1	381	240	60	7	9	65	–	61,623	–	–	–	–	–	–	–	–
P. S. A.: Mohumed Abdoollah Khan - Orgls.	51	108	6	165	–	82	3	29	51	5	85,882	13	95	‡34	18	17	3	5	10·69
P. S. A.: Mohumed Abdoollah Khan - Appls.	40	–	243	283	–	167	33	4	79	–	23,345	–	–						
S. A.: Abdoor Ruhman Khan, and Koonwur Ewuz Ali Khan, Meerut	51	144	84	279	3	139	22	61	54	–	32,922	6	138	30	15	32	10	4	16·66
														7	–	–	–	–	
Moonsiffs:																			
Baboo Shamachurn, Meerut	140	618	2	760	42	331	51	220	116	–	– –	–	–	27	4	17	6	–	4·48
Mukhun Lall, Haupor -	86	452	51	589	–	321	48	164	56	–	– –	–	–	34	4	22	4	3	6·37
Nasir Ali Khan and Seerajooddeen, Sirdhana -	103	649	3	755	22	274	121	235	103	–	– –	–	–	18	4	20	3	–	4·6
														11	–	–	1	–	
Kurrum Ali Khan, Dasna -	83	603	2	688	20	487	65	8	108	1	85,613	407	4,121	20	6	9	1	–	3·57
Mr. V. Berkeley, Boolundshuhur - - - - -	185	903	1	1,089	51	495	85	297	161	–	– –	–	–	45	6	15	6	1	5·13
Kasim Ali Khan, Sikundrabad - - - -	122	715	2	839	–	368	55	332	84	–	– –	–	–	25	2	13	4	–	3·31
Mohumed Buksh, Debaee -	87	588	1	676	–	436	32	135	73	–	– –	–	–	18	7	13	2	–	2·98
Total - - -	1,069	5,043	398	6,510	378	3,163	524	1,495	950	6	2,89,385	426	4,354	269	66	158	40	13	5·19
															29·46 per cent. Reversals.				

† Civil Sittings, 77 Days. Session and Criminal Sittings, 158 Days. ‡ 2 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	115	187	–	302	29	138	34	–	101	2
,, ,,	22 to 25	97	2,895	–	2,992	1	2,882	–	–	109	10
P. S. A.: ,,	1 to 21	91	344	22	457	–	265	90	–	102	2
,, ,,	22 to 25	–	–	–	–	–	–	–	–	–	–
Sudder Ameen - - -		96	351	–	447	3	222	140	–	82	–
7 Moonsiffs - - -		522	3,605	28	4,155	29	1,962	1,639	–	525	1
Total - - -		921	7,382	50	8,353	62	5,469	1,903	–	919	15

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Meerut - -	2,280 – –	2,929 – –
Ditto Haupor - -	1,680 – –	1,811 14 –
Ditto Sirdhana - -	1,693 1 –	2,839 14 –
Ditto Dasna - -	1,680 – –	2,997 2 –
Ditto Boolundshuhur -	2,280 – –	3,623 4 –
Ditto Sikundrabad -	1,680 – –	2,042 2 –
Ditto Debaee - -	1,680 – –	1,944 8 –
Total - - -	12,973 1 –	18,187 12 –

ZILLAH ALLYGURH

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - - -	931	4,430	320	5,681	250	2,986	256	1,169	1,020	4	5,14,059
1849 - - - - -	1,020	4,003	426	5,449	371	*3,174	160	812	932	5	2,27,938
Increase - -	89	–	106	–	121	188	–	–	–	1	–
Decrease - -	–	427	–	232	–	–	96	357	88	–	2,86,121

* Of which *ex parte* - - - 967
Confession of judgment - - 720
1,687

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Judge: Mr. G. Blunt - -	Orgls. 1	1	53	55	55	–	–	–	–	–	–	–	1	–	–	–	–	–	–
	Appls. 183	321	1	505	201	197	8	4	95	5	82,468	–	–	4	–	–	–	–	1·94
P. S. A.: Villayut Ali, (late) - -	Orgls. 38	68	9	115	–	34	–	4	29	–	84,383	21	47	‡27	36	15	1	–	22·68
	Appls. –	–	–	–	–	74	2	5	–	–	–	–	–						
Ruzzeeooddeen, (present) -	Orgls. –	–	–	–	–	38	4	6	–	–	–	–	–	16	–	–	–	–	10·19
	Appls. 43	–	206	249	1	101	3	5	58	–	7,418	–	–						
S. A.: Mohumed Kasim (late) - Momin Ali, (present) - -	Ally-gurh. 39	135	131	305	1	142	–	23	62	–	14,248	43	92	59	68	35	1	–	35·75
						54	6	17						7	–	–	–	1	9·09
Moonsiffs:																			
nayet Ahmed, Coel - -	198	1,191	5	1,394	93	648	33	381	239	–	39,421	382	3,096	76	25	43	4	2	7·15
holam Moheeooddeen, Hattrass - - -	112	747	7	866	1	651	23	49	142	–				43	28	32	1	5	5·94
ukhtawar Singh, Khyr -	95	425	1	521	3	377	3	74	64	–				26	9	16	3	4	5·77
Iamid Hussun, Kassgunj -	194	758	4	956	1	583	33	134	205	–				49	16	29	3	2	6·53
bbas Ally, Attrowly -	117	357	9	483	15	275	45	110	38	–				33	4	6	–	–	7·67
Total - - -	1,020	4,003	426	5,449	371	3,174	160	812	932	5	2,27,938	446	3,236	340	186	176	13	14	8·2

51·38 per cent. Reversals.

† Civil Sittings, 178 Days. Session and Criminal Sittings, 63 Days. ‡ 10 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
dge: Headings	1 to 21	82	359	13	454	13	365	44	–	32	3
,, ,,	22 to 25	97	5,997	56	6,150	–	6,049	1	–	100	6
P. S. A. ,,	1 to 21	108	263	11	382	–	181	126	–	75	–
,, ,,	22 to 25	6	562	–	568	–	561	–	–	7	–
Sudder Ameen - -		117	644	101	862	–	572	145	–	145	7
Moonsiffs - - -		488	3,945	318	4,751	50	2,458	1,761	–	482	–
Total - - -		898	11,770	499	13,167	63	10,186	2,077	–	841	16

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Coel - -	2,280 - -	2,974 15 -
Ditto Hattrass - -	1,680 - -	3,656 - -
Ditto Khyr - - -	1,680 - -	2,070 8 -
Ditto Kassgunj - -	1,670 - -	2,251 2 -
Ditto Attrowly - -	1,607 8 -	1,156 8 -
Total - - -	8,917 8 -	12,109 1 -

ZILLAH MOORADABAD.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - -	1,512	5,848	677	8,037	621	3,979	455	1,298	1,684	2	2,74,996
1849 - - - -	1,684	6,520	1,330	9,534	1,289	*4,339	566	1,457	1,883	7	2,48,445
Increase - -	172	672	653	1,497	668	360	111	159	199	5	–
Decrease - -	–	–	–	–	–	–	–	–	–	–	26,551

* Of which *ex parte* - - - 1,302
Confession of judgment - - 865
2,167

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Messrs. H. Lushington & J. Lean - - Orgls.	–	2	407	409	409	–	–	–	–	–	–	–	2	–	–	–	–	–	–
Appls.	167	595	7	769	466	173	3	1	126	–	20,879	–	–	5	–	–	–	–	2·82
P. S. A.: Syed Tussuddook Hoosein Khan and Moulvee Ahd. Hussun Khan Orgls	37	69	4	110	–	64	–	13	33	–	98,803	36	33	‡31	13	20	–	–	6·88
Appls.	1	–	470	471	6	355	6	12	92	–	12,365	–	–						
S. A.: Mohumed Mobarizoddeen, Mooradabad -	25	99	283	407	4	200	27	88	88	3	– –	–	–	49	23	32	1	1	15·55
S. A. Mohaish Chunder, and Tujumool Hoosein Khan, Officiating Bijnore -	19	50	2	71	–	36	3	3	29	3	40,039 – –	52	97	{12 6	5 –	7 –	– –	– –	42·85
Moonsiffs: Mohaish Chunder, and Tujumool Hoosein Khan, Bijnore - - -	48	416	6	470	–	209	18	81	162	–	– –	–	–	{34 13	27 –	21 –	– –	– –	15·25
Saudolla Khan, Umroha -	184	531	2	717	1	324	46	104	242	–	– –	–	–	55	12	21	5	1	11·6
Mohd. Noor, Nugeenah -	262	1,023	8	1,293	4	667	96	238	288	1	– –	–	–	79	23	36	–	–	7·89
Tujumool Hoosein Khan & Sd. Ubbas Ali, Sumbhul	262	754	4	1,020	278	416	49	182	95	–	– –	–	–	{60 –	25 –	60 –	– –	– –	9·27
Imdad Hussun Khan, Dhampore - - -	261	609	14	884	103	373	100	102	206	–	76,359	1,180	4,525	54	9	27	1	–	9·39
Hafizooddeen & Kureemoddeen, Chundowsee -	168	641	8	817	–	370	88	208	151	–				{62 9	23 6	30 3	1 –	10 –	10·66
Sd. Ubbas Ali, Environs -	44	639	110	793	13	474	74	149	83	–	– –	–	–	53	5	39	–	–	7·6
Quazee Mohumed Buksh, City - - - -	135	667	3	805	4	413	37	183	168	–	– –	–	–	47	11	21	1	–	7·42
Uzmutoollah Khan, Thakoordwara - - -	71	425	2	498	1	265	19	93	120	–	– –	–	–	32	14	18	–	1	8·48
TOTAL - - -	1,684	6,520	1,330	9,534	1,289	4,339	566	1,457	1,883	7	2,48,445	1,268	4,657	601	196	335	9	13	9·44

36·91 per cent. Reversals.

† Civil Sittings, 183 Days. • Session and Criminal Sittings, 73 Days. Civil and Session Sittings, 7 Days. ‡ 5 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	11	368	–	379	118	224	4	–	33	–
,, ,,	22 to 25	11	4,648	–	4,659	17	4,609	–	–	33	–
P. S. A. ,,	1 to 21	45	256	103	404	1	266	77	–	60	–
,, ,,	22 to 25	1	704	136	841	–	835	4	–	2	–
2 Sudder Ameens (1 with powers of Moonsiff) -		160	1,486	1	1,647	–	1,093	308	–	246	1
8 Moonsiffs - - -		752	10,184	3	10,939	1	7,737	2,354	–	847	–
TOTAL - - -		980	17,646	243	18,869	137	14,764	2,747	–	1,221	1

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Bijnour - -	- - -	3,442 14 –
Ditto Umroha - -	1,680 - -	2,007 - -
Ditto Nugeenah - -	2,380 - -	5,835 - -
Ditto Sumbhul - -	2,130 - -	3,532 2 –
Ditto Dhampore - -	1,680 - -	2,408 8 –
Ditto Chundowsee -	1,680 - -	3,063 14 –
Ditto Environs - -	1,605 - -	1,663 - -
Ditto City - - -	1,680 - -	2,069 8 –
Ditto Thakoordwara -	1,680 - -	1,792 6 –
TOTAL - - -	14,515 - -	25,814 4 –

ZILLAH BAREILLY.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848	2,967	8,942	781	12,690	730	6,234	991	1,740	2,995	32	3,39,255
1849	2,995	9,768	808	13,571	732	*7,396	790	1,631	3,022	10	4,32,984
Increase	28	826	27	881	2	1,162	–	–	27	–	93,729
Decrease	–	–	–	–	–	–	201	109	–	22	–

* Of which *ex parte* - - - 1,969
Confession of judgment - - 1,043
3,012

Exclusive of those decided by the Judge i either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.		6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Judge: Mr. S. Fraser — Orgls.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Appls.	291	682	8	981	340	347	11	13	270	–	93,132			9	5	1	–	–	2·42
P. S. A.: Mohumed Hussun — Orgls.	39	62	7	108	–	68	1	5	34	–	70,079	12	50	‡36	13	11	–	–	5·82
Appls.	316	–	345	661	6	500	35	9	111	–	7,329	–	–						
S. A.: Kahn Bahadar Khan, Bareilly	112	226	229	567	6	267	17	41	236	2	98,190	152	781	70	64	41	5	2	21·53
S. A.: Mashook Alee Khan, Pillibheet	144	707	1	852	–	449	68	120	215	–				46	8	27	1	1	7·22
Moonsiffs:																			
Amanut Hoosein, Bareilly - -	145	531	60	736	4	392	29	172	139	1	– –	–	–	68	23	55	9	6	11·46
Moulvee Mohd. Hussun, Suburbs -	289	875	3	1,167	261	390	21	120	375	–	– –	–	–	48	9	39	1	1	9·03
Moulvee Abdoolah, Budaon - -	145	1,181	7	1,333	–	983	45	176	129	–	– –	–	–	61	19	41	2	3	5·06
Moulvee Wuzeeroodeen, Budaon -	140	531	3	674	–	429	33	124	88	–	– –	–	–	40	19	25	1	–	6·82
Pundit Hurnath, Beesulpore - -	131	680	7	818	3	323	75	166	251	1	– –	–	–	42	38	32	5	1	7·44
Shaik Momin Alee, Shahjehanpore -	248	559	6	813	3	441	32	111	226	3	1,64,254	1,310	6,781	49	21	51	1	–	8·39
Mohumed Rehmutoollah, Suheswan -	278	859	5	1,142	103	641	91	81	226	1	– –	–	–	49	17	47	2	1	6·02
Mohd. Serajooddeen, Islamnuggur -	185	602	106	893	5	518	85	115	170	–	– –	–	–	60	30	58	5	3	8·35
Hakeem Nizamoodden, Powaine -	145	539	1	685	–	280	52	117	236	1	– –	–	–	33	20	30	4	2	7·34
Moulvee Abdool Juleel, Tilhur -	189	1,108	17	1,314	–	928	128	88	170	1	– –	–	–	57	32	47	6	–	4·98
Moulvee Keramutcollah, Suleympore	198	626	3	827	1	440	67	173	146	–	– –	–	–	33	12	20	4	2	4·85
TOTAL - - -	2,995	9,768	808	13,571	732	7,396	790	1,631	3,022	10	4,32,984	1,474	7,612	701	330	525	46	22	7·14
															38.59 per cent. Reversals.				

† Civil Sittings, 231 Days. Session and Criminal Sittings, 0 Days. ‡ 3 to S. D. A.

Nos. 3.—MISCELLANEOUS.

Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings 1 to 21	230	314	15	559	60	316	35	–	148	3
,, ,, 22 to 25	71	5,434	–	5,505	–	5,481	–	–	24	1
P. S. A. ,, 1 to 21	69	135	51	255	–	127	65	–	63	–
,, ,, 22 to 25	2	1,142	–	1,144	–	1,144	–	–	–	–
2 Sudder Ameens - -	216	1,055	12	1,283	–	634	366	–	283	–
11 Moonsiffs - - -	1,265	9,009	93	10,367	1	6,494	2,353	–	1,519	11
TOTAL - - -	1,853	17,089	171	19,113	61	14,196	2,819	–	2,037	15

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate JUDICIAL ESTABLISHMENTS, and Amount realized by Sale of STAMPS.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Bareilly - -	2,280 – –	1,748 2 –
Ditto Suburbs - -	1,680 – –	3,486 6 –
1st ditto Budaon - -	1,730 – –	4,147 4 –
2d ditto Budaon - -	1,680 – –	1,310 10 –
Ditto Beesulpore -	1,390 2 3	2,181 10 –
Ditto Shahjehanpore -	2,183 4 2	2,688 14 –
Ditto Suheswan -	1,676 12 5	3,850 6 –
Ditto Islamnuggur -	1,680 – –	2,728 14 –
Ditto Powaine - -	1,637 11 6	2,567 12 –
Ditto Tilhur - - -	1,671 15 –	4,338 2 –
Ditto Suleympore -	1,666 13 3	2,010 12 –
TOTAL - - -	19,276 10 7	31,058 12 –

ZILLAH AGRA.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6.* Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - -	704	3,753	179	4,636	149	2,614	294	1,054	525	2	1,41,798
1849 - - - -	525	3,703	158	4,386	137	*2,465	180	886	718	1	12,96,911
Increase - -	-	-	-	-	-	-	-	-	193	-	11,55,113
Decrease - -	179	50	21	250	12	149	114	168	-	1	-

* Of which *ex parte* - - - 762
Confession of judgment - - 438
1,200

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Judge: Mr. J. S. Baldero - - Orgls.	1	3	14	18	18	–	–	–	–	–	–	1	2	–	–	–	–	–	–
† Judge: Mr. J. S. Baldero - - Appls.	36	225	5	266	102	127	–	5	32	–	26,301	–	–	6	3	–	–	–	4·54
P. S. A.: Moulvee Kurreemoollah Khan - - Orgls.	36	139	14	189	1	125	–	20	43	1	11,64,164	44	95	‡46	13	23	–	-	20·81
P. S. A.: Moulvee Kurreemoollah Khan - - Appls.	13	–	104	117	–	76	–	–	41	–	40,919	–	–						
A.: Ukber Ali Khan, Muttra	17	87	2	106	2	45	3	20	36	–	23,960	38	49	17	3	13	–	2	25·
Moonsiffs:																			
Lala Chutr Bhooj, Agra -	98	456	3	557	5	283	16	145	–	–	- -	–	–	60	12	44	–	1	13·51
Mr. R. Garland, Agra -	–	455	1	456	1	183	20	118	242	–	- -	–	–	14	1	6	–	–	4·37
Ukber Ali Khan and Mohumed Subbeeooddeen, Muttra - - -	101	552	7	660	2	300	57	202	99	–	- -	–	–	28	7	15	–	1	5·
														–	–	–	–	–	
Mirza Mohumed Ali Beg, Futtehpore - - -	30	249	–	279	2	201	20	33	23	–	- -	–	–	2	1	4	–	–	·78
Meer Salamut Ali, Bah -	39	375	3	417	–	246	24	109	38	–	41,567	364	2,885	35	11	17	–	1	9·23
Ewuz Ali Khan, Hurlal (*in charge*), and Lala Chutr Bhooj, Etmadpore -	43	162	3	208	1	141	18	3	27	–	- -	–	–	9	2	12	–	–	5·55
	–	15	–	15	–	–	–	–						–	–	–	–	–	–
	–	93	–	93	–	67	13	46						6	–	–	–	–	4·76
Mohd. Subbeeooddeen and Ishreepershaud, Jullaisur	68	479	–	547	1	389	3	69	93	–	- -	–	–	12	2	9	–	–	2·6
	–	8	–	8	–	–	–	–						–	–	–	–	–	
Moulvee Alli Bux, Maat. -	43	405	2	450	2	282	6	116	44	–	- -	–	–	11	5	6	–	–	2·72
TOTAL - - -	525	3,703	158	4,386	137	2,465	180	886	718	1	12,96,911	447	3,031	246	60	149	–	5	6·96
															28·7 per cent. Reversals.				

† Civil Sittings, 99 Days. Session and Criminal Sittings, 120 Days. ‡ 8 to S. D. A.

No. 3.—MISCELLANEOUS.

Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings 1 to 21	49	177	19	245	14	162	22	–	47	–
,, ,, 22 to 25	–	3,661	–	3,661	–	3,661	–	–	–	–
P. S. A. ,, 1 to 21	45	223	19	287	–	148	93	–	46	–
,, ,, 22 to 25	–	1,116	–	1,116	–	1,114	–	–	2	–
S. A. and Moonsiff - -	113	1,036	2	1,151	5	612	405	–	129	–
6 Moonsiffs - - -	338	4,963	462	5,768	24	3,809	1,566	–	369	–
TOTAL - - -	545	11,181	502	12,228	43	9,506	2,086	–	593	–

No. 4.—STATEMENT of COST incurred in the Maintenance of the Subordinate JUDICIAL ESTABLISHMENTS, and Amount realized by Sale of STAMPS.

Moonsiffees.	Cost.	Amount realized by Sale of of Stamps.
Moonsiff Agra - -	1,680 – –	3,212 10 –
Ditto Futtehpore -	1,680 – –	1,175 2 –
Ditto Peenahut - -	1,680 – –	1,837 2 –
Ditto Etmadpore -	1,751 12 –	1,004 10 –
Ditto Jullaisur - -	1,680 – –	2,201 4 –
Ditto Maat - -	1,680 – –	1,845 4 –
TOTAL - - -	10,151 12 –	11,276 – –

ZILLAH FURRUCKABAD.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - -	653	3,473	159	4,285	159	2,534	386	531	675	–	1,00,921
1849 - - - -	675	3,394	201	4,270	176	*2,572	265	568	689	2	3,08,679
Increase - -	22	–	42	–	17	38	–	37	14	2	2,07,758
Decrease - -	–	79	–	15	–	–	121	–	–	–	–

* Of which *ex parte* - - - 404
Confession of judgment - - 592
996

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Messrs. W. R. Timins, W. H. Tyler, & C. Allen — Orgls.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
†Judge: Messrs. W. R. Timins, W. H. Tyler, & C. Allen — Appls.	85	314	1	400	140	159	15	6	80	–	24,779	–	–	1	–	–	–	–	·55
P. S. A.: Messrs. J. Mercer & J. Kirk — Orgls.	33	159	8	200	1	116	7	30	46	–	2,50,565	52	107	‡56	26	30	1	1	17·23
P. S. A.: Messrs. J. Mercer & J. Kirk — Appls.	27	–	145	172	–	169	1	2	–	–	–	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs:																			
Mohd. Hussun, Furruckabad	112	630	11	753	12	446	37	157	101	–	–	–	–	47	16	38	2	1	7·34
Hyder Ali Khan „ -	107	614	6	727	17	430	79	97	104	–	–	–	–	60	19	41	2	2	9·9
Fuzl Huq and Raj Koomar — Doondwara	99	420	6	525	2	344	59	21	99	1	33,335	537	2,384	33	13	15	–	–	7·78
Kurm Ali Khan, Kaemgunj	50	356	4	410	1	292	10	41	66	–	–			39	14	18	4	1	11·37
Elahee Buksh, Chibramow	82	421	11	514	2	282	40	124	66	–	–	–	–	43	17	33	5	1	9·64
Gunput Roy, Kunouj -	80	480	9	569	1	334	17	90	127	1	–	–	–	49	20	33	2	2	11·11
Total - - -	675	3,394	201	4,270	176	2,572	265	568	689	2	3,08,679	589	2,491	328	125	208	16	8	9·63

37·53 per cent. Reversals.

† Civil Sittings, 147 Days. Session and Criminal Sittings, 111 Days. ‡ 7 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	34	437	22	493	145	265	52	–	31	–
„ „	22 to 25	36	6,481	–	6,517	–	6,452	–	–	65	–
P. S. A. „	1 to 21	90	437	116	643	1	364	216	–	62	–
„ „	22 to 25	9	988	–	997	–	981	–	–	16	–
Sudder Ameen (none) -		–	–	–	–	–	–	–	–	–	–
6 Moonsiffs - - -		380	5,321	25	5,726	5	4,170	1,130	–	421	–
Total - - -		549	13,664	163	14,376	151	12,232	1,398	–	595	–

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
1st Moonsiff, Furruckabad	1,680 – –	2,637 12 –
2d ditto - - ditto -	2,280 – –	2,064 14 –
Ditto - Doondwara -	1,680 – –	1,612 8 –
Ditto - Kaemgunj -	1,680 – –	1,453 2 –
Ditto - Chibramow -	1,680 – –	1,631 12 –
Ditto - Kunouj -	1,680 – –	1,573 4 –
Total - - -	10,680 – –	10,973 4 –

ZILLAH MYNPOORIE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits & Appeals pending on 31st December.
1848 - - - -	476	2,132	254	2,862	221	1,608	257	308	468	5	96,805
1849 - - - -	468	2,433	198	3,099	174	*1,951	154	328	492	4	1,20,801
Increase - -	–	301	–	237	–	343	–	20	24	–	23,996
Decrease - -	8	–	56	–	47	–	103	–	–	1	–

* Of which *ex parte* - - - 343
Confession of judgment - - 502
845

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Messrs. C. F. Thompson and W. R. Timins - Orgls.	–	51	8	59	59	–	–	–	–	–	–	31	20	–	–	–	–	–	–
Appls.	45	245	1	291	107	100	3	3	78	1	22,366	–	–	2	2	–	–	–	1·88
P. S. A.: Mohumed Hoosein Khan - Orgls.	32	27	56	115	–	54	1	9	51	3	80,167	17	10	‡31	9	25	–	2	1·9
Appls.	16	–	108	124	–	91	5	3	25	–	1,943	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs:																			
Lalla Soonder Lall, Mynpoorie - - - -	76	568	7	651	4	420	64	99	64	–	–	–	–	62	7	26	3	–	10·63
Moulvee Inaeth Hoosein, Shekoabad - - -	66	356	9	431	–	334	8	4	85	–	–	–	–	38	12	24	1	–	10·98
Mohumed Nujuf Khan, Sirpoorah - - - -	71	341	4	416	3	304	22	46	41	–	16,325	396	1,714	34	10	18	2	1	9·13
Pundit Ruttun Lall, Etawah	91	433	4	528	1	341	40	63	83	–	–	–	–	60	13	30	1	1	13·51
Lalla Sheodyal, Phuppoond	71	412	1	484	–	307	11	101	65	–	–	–	–	24	1	16	1	2	5·72
TOTAL - - -	468	2,433	198	3,099	174	1,951	154	328	492	4	1,20,801	444	1,744	251	54	139	8	6	10·31

27·97 per cent. Reversals.

† Civil Sittings, 92 Days. Session and Criminal Sittings, 144 Days. ‡ 2 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	23	156	24	203	89	93	7	–	14	1
,, ,,	22 to 25	75	2,213	–	2,288	–	2,222	–	–	66	13
P. S. A. ,,	1 to 21	53	159	74	286	–	173	72	–	41	–
,, ,,	22 to 25	5	1,150	2	1,157	–	1,151	–	–	6	–
Sudder Ameen (none) -		–	–	–	–	–	–	–	–	–	–
5 Moonsiffs - -		177	1,785	80	2,042	3	1,199	648	–	192	–
TOTAL - - -		333	5,463	180	5,976	92	4,838	727	–	319	14

No. 4.—STATEMENT of COST incurred in the Maintenance of the Subordinate JUDICIAL ESTABLISHMENTS, and Amount realized by Sale of STAMPS.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Mynpoorie -	2,280 – –	1,882 14 –
Ditto Shekoabad -	1,675 – –	1,231 2 –
Ditto Sirpoorah -	1,676 12 4	1,301 8 –
Ditto Etawah - -	1,680 – –	1,622 8 –
Ditto Phuppoond -	1,680 – –	1,453 4 –
TOTAL - - -	8,991 12 4	7,491 4 –

ZILLAH CAWNPORE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of Original Suits and Appeals pending on 31st December.
1848 - - - -	571	2,322	281	3,174	228	1,849	192	301	604	7	2,98,886
1849 - - - -	604	2,332	271	3,207	225	*1,802	163	308	709	35	3,03,798
Increase - -	33	10	–	33	–	–	–	7	105	28	4,912
Decrease - -	–	–	10	–	3	47	29	–	–	–	–

* Of which *ex parte* - - - 292
Confession of judgment - - - 516
808

Exclusive of those decided by the Judge either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Judge: Messrs. A. Speirs and J. Muir — Orgls.	–	–	2	2	–	–	–	–	2	2	60,891	–	–	–	–	–	–	–	–
† Judge: Messrs. A. Speirs and J. Muir — Appls.	161	368	2	531	203	126	9	5	188	31	78,113	–	–	–	–	–	–	–	–
P. S. A.: Moulvee Mohumud Khadim Hoosein Khan — Orgls.	31	70	18	119	2	59	2	10	46	1	1,33,203	27	43	‡35	22	11	2	2	13·15
P. S. A.: Moulvee Mohumud Khadim Hoosein Khan — Appls.	50	–	204	254	2	188	2	5	57	–	5,426	–	–						
S. A.: Mohumed Hubbeeoollah, Cawnpore - -	38	92	17	147	2	102	–	16	27	1	15,079	32	60	44	23	33	1	4	37·28
Moonsiffs: Mohumed Muttuqqy, Cawnpore - - - -	71	415	3	489	2	262	15	119	91	–	- -	–	–	43	15	20	4	2	10·85
Moonsiffs: Ubdool Hafiz Ali Khan, Colonelgunj - - -	46	316	4	366	8	218	18	39	83	–	- -	–	–	61	31	22	–	2	22·18
Moonsiffs: Itrut Hoosein, Gujneyr -	88	369	9	466	2	284	50	48	82	–	11,086	400	1,402	49	18	20	2	–	12·82
Moonsiffs: Shookeroollah, Derapore -	35	271	3	309	4	220	37	22	26	–	- -	–	–	47	9	29	–	–	16·84
Moonsiffs: Syud Kulub Ali Shah, Sheorajpore - - - -	84	431	9	524	–	343	30	44	107	–	- -	–	–	98	27	36	2	–	23·5
Total - - -	604	2,332	271	3,207	225	1,802	163	308	709	35	3,03,798	459	1,505	377	145	171	11	10	16·58

45·88 per cent. Reversals.

† Civil Sittings, 157 Days. Session and Criminal Sittings, 116 Days. ‡ 8 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	130	570	–	700	40	472	35	–	153	–
,, ,,	22 to 25	148	5,557	–	5,705	10	5,367	115	–	213	15
P. S. A. ,,	1 to 21	90	297	41	428	–	265	84	–	79	2
,, ,,	22 to 25	12	781	–	793	–	781	–	–	12	–
Sudder Ameen - - -		90	568	14	672	–	476	134	–	62	1
5 Moonsiffs - - -		321	3,175	14	3,510	–	2,302	799	–	409	5
Total - - -		791	10,948	69	11,808	50	9,663	1,167	–	928	23

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Cawnpore -	2,134 14 8	1,565 – –
Ditto Colonelgunj -	1,680 – –	1,248 – –
Ditto Gujneyr - -	1,680 – –	1,655 8 ·
Ditto Derapore - -	1,680 – –	1,252 4 ·
Ditto Sheorajpore -	1,680 – –	1,592 12 ·
Total - - -	8,854 14 8	7,313 8 ·

ZILLAH FUTTEHPORE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of Original Suits and Appeals pending on 31st December.
1848 - - - -	225	1,182	49	1,456	12	1,003	92	146	203	2	1,17,903
1849 - - - -	203	1,121	25	1,349	12	* 900	55	144	238	–	75,567
Increase - -	–	–	–	–	–	–	–	–	35	–	–
Decrease - -	22	61	24	107	–	103	37	2	–	2	42,336

* Of which *ex parte* - - - 195
Confession of judgment - - 189
384

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Judge: Mr. H. Armstrong - Orgls.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
† Judge: Mr. H. Armstrong - Appls.	38	115	1	154	–	120	8	–	26	–	11,538	–	–	4	1	1	–	–	3·12
P. S. A.: Syud Mohumed Yoosuf Hussun Khan - Orgls.	32	74	12	118	–	78	4	9	27	–	50,853	27	47	‡23	15	5	2	–	25·27
P. S. A.: Syud Mohumed Yoosuf Hussun Khan - Appls.	–	–	–	–	–	–	–	–	–	–	–	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs:																			
Gholam Ghose, Futtehpore	68	401	5	474	–	334	18	57	65	–	13,176	257	675	51	13	38	5	–	12·46
Al Hussun, Jehanabad -	18	222	3	243	–	137	10	38	58	–				12	4	7	–	–	6·48
Emadul Hussun, Hutgaon	47	309	4	360	12	231	15	40	62	–				31	16	22	1	–	10·83
Total - - -	203	1,121	25	1,349	12	900	55	144	238	–	75,567	284	722	121	49	73	8	–	11·01
															40·16 per cent. Reversals.				

† Civil Sittings, 188 Days. Sessional and Criminal Sittings, 56 Days. ‡ 1 to S. D. A.

No. 3.—MISCELLANEOUS.

	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Nos.										
Judge: Headings 1 to 21	12	163	–	175	12	153	1	–	9	–
,, ,, 22 to 25	68	3,216	–	3,284	5	3,212	–	–	67	–
P. S. A. ,, 1 to 21	45	238	12	295	–	119	85	–	91	–
,, ,, 22 to 25	11	678	5	694	–	681	5	–	8	–
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–
3 Moonsiffs - - -	169	2,216	–	2,385	–	1,792	384	–	209	–
Total - - -	305	6,511	17	6,833	17	5,957	475	–	384	–

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Futtehpore -	2,280 – –	1,669 8 –
Ditto Jehanabad -	1,680 – –	1,054 2 –
Ditto Hutgaon - -	1,680 – –	1,135 12 –
Total - - -	5,640 – –	3,859 6 –

ZILLAH BUNDELKUND.

No. 1. COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - -	497	1,641	335	2,473	312	955	320	486	400	3	66,836
1849 - - - -	400	1,222	130	1,752	123	*842	200	334	253	2	59,023
Increase - -	–	–	–	–	–	–	–	–	–	–	–
Decrease - -	97	419	205	721	189	113	120	152	147	1	7,813

* Of which *ex parte* - - - - 208
Confession of judgment - - 132
340

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided,
†Judge: Mr. S. G. Smith - Orgls.	–	–	44	44	44	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Appls.	102	140	–	242	35	132	4	–	71	1	22,472	–	–	–	–	–	–	–	–
P. S. A.: Mohumed Mousin and Mohumed Kasim - Orgls.	46	68	43	157	–	83	32	19	23	–	23,810	29	39	‡33	4	36	3	–	19·41
Appls.	–	–	36	36	–	35	1	–	–	–	–	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs:																			
Luchmunpershad, Banda -	75	428	3	506	23	263	37	124	59	1	– –	– –	– –	37	17	26	2	–	8·72
Mashook Ally, Teroha -	45	211	2	258	–	130	51	33	44	–	12,741	278	736	19	8	17	–	–	8·87
Ruheemoollah, Jelalpore -	132	375	2	509	21	199	75	158	56	–	– –	– –	– –	53	8	52	–	–	12·26
Total - - -	400	1,222	130	1,752	123	842	200	334	253	2	59,023	307	775	142	37	131	5	–	10·31

22·02 per cent. Reversals.

† Civil Sittings, 160 Days. Session and Criminal Sittings, 68 Days. ‡ 1 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	46	170	1	217	57	140	8	–	12	–
,, ,,	22 to 25	33	1,187	–	1,220	–	1,181	–	–	39	–
P. S. A. ,,	1 to 21	66	219	57	342	–	170	116	–	56	–
,, ,,	22 to 25	2	974	–	976	–	971	–	–	5	–
Sudder Ameen (none) -		–	–	–	–	–	–	–	–	–	–
3 Moonsiffs - - -		238	1,983	2	2,223	1	1,460	555	–	207	–
Total - - -		385	4,533	60	4,978	58	3,922	679	–	319	–

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Banda - -	2,280 - -	1,499 12 -
Ditto Teroha - -	1,680 - -	922 - -
Ditto Jelalpore - -	1,680 - -	1,864 - -
Total - -	5,640 - -	4,285 12 -

ZILLAH ALLAHABAD.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848	519	2,838	97	3,454	12	2,304	177	382	579	4	2,86,204
1849	579	2,984	109	3,672	36	*2,406	170	438	622	9	4,76,710
Increase	60	146	12	218	24	102	–	56	43	5	1,90,506
Decrease	–	–	–	–	–	–	7	–	–	–	–

* Of which *ex parte* - - - 650
Confession of judgment - - 373
1,023

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Judge: Messrs. T. P. Woodcock and A. Lang - - Orgls.	–	–	19	19	18	1	–	–	–	–	–	–	–	1	–	–	–	–	100·
† Judge: Messrs. T. P. Woodcock and A. Lang - - Appls.	43	284	3	330	–	243	11	1	75	1	15,688	–	–	5	5	–	–	–	1·96
P. S. A.: Moulvee Ruzeeooddeen and Villayet Ali Khan Orgls.	72	218	26	316	1	189	3	22	101	2	4,31,444	68	150	‡66	48	17	1	–	30·84
P. S. A.: Moulvee Ruzeeooddeen and Villayet Ali Khan Appls.	–	–	–	–	–	–	–	–	–	–	–	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs: Syed Abdoollah, Kishoree Lall, and Syud Sullamut Ali, Allahabad - -	48	865	19	932	5	649	17	161	100	–	–	–	–	21	15	5	1	–	7·61
														–	–	–	–	–	
														42	12	19	2	–	
Syed Sullamut Ali and Kishoree Lall, Kydgunge	115	729	14	858	7	569	33	134	115	1	29,578	600	1,882	19	9	10	2	–	6·65
														30	15	10	–	–	
Kanjeesuhae, Munjunpore -	174	483	10	667	3	433	68	31	132	1	–	–	–	49	21	12	3	1	9·21
Heyth Lall, Phoolpore -	127	405	18	550	2	322	38	89	99	4	–	–	–	63	28	22	2	–	14·03
TOTAL - - -	579	2,984	109	3,672	36	2,406	170	438	622	9	4,76,710	668	2,032	296	153	95	11	1	9·85

61·69 per cent. Reversals.

† Civil Sittings, 146 Days. Session and Criminal Sittings, 103 Days. ‡ 3 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	34	372	–	406	73	270	18	–	45	3
,, ,,	22 to 25	41	5,500	–	5,541	14	5,456	–	–	71	3
P. S. A., ,,	1 to 21	138	574	60	772	–	446	125	–	201	–
,, ,,	22 to 25	1	94	–	95	–	94	–	–	1	–
Sudder Ameen (none) -		–	–	–	–	–	–	–	–	–	–
4 Moonsiffs - - -		511	3,870	4	4,385	3	2,276	1,451	–	655	–
TOTAL - - -		725	10,410	64	11,199	90	8,542	1,594	–	973	6

No. 4.—STATEMENT of COST incurred in the Maintenance of the Subordinate JUDICIAL ESTABLISHMENTS, and Amount realized by Sale of STAMPS.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Allahabad - -	1,830 – –	3,036 12 –
Ditto Kydgunge -	1,651 10 8	2,233 10 –
Ditto Munjunpore -	2,280 – –	2,452 10 –
Ditto Phoolpore -	1,680 – –	1,489 12 –
TOTAL - - -	7,441 10 8	9,212 12 –

ZILLAH GORUCKPORE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - -	2,005	4,494	567	7,066	466	3,682	704	523	1,691	24	5,38,473
1849 - - - -	1,691	5,548	438	7,677	340	*4,275	662	638	1,762	5	3,09,173
Increase - -	–	1,054	–	611	–	593	–	115	71	–	–
Decrease - -	314	–	129	–	126	–	42	–	–	19	2,29,300

* Of which *ex parte* - - - 580
Confession of judgment - - 1,485
2,065

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Judge: Mr. S. S. Brown - - Orgls.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Appls.	99	673	2	774	273	310	50	5	136	1	59,761	–	–	6	2	3	–	–	1·64
P. S. A.: Mohumed Luteef - - Orgls.	41	48	6	95	–	61	–	8	26	1	1,71,733	41	56	‡26	7	2	–	–	13·26
Appls.	62	–	132	194	45	126	1	–	22	–	- -	–	–						
P. S. A.: Ubdool Uzeez - - Orgls.	45	49	12	106	1	64	2	4	35	2	- -	–	–	§46	16	17	–	1	15·64
Appls.	43	–	202	245	2	205	17	2	19	–	4,849	–	–						
S. A.: Mohd. Kurreemooddeen, Goruckpore -	107	232	25	364	4	220	10	34	96	–	56,927	84	148	77	34	47	4	1	31·06
S. A.: Mehndee Ali Khan, Goruckpore - - -														5	–	3	–	–	
Moonsiffs:																			
Mehndee Hoosein, Captaingunge - - - -	167	727	3	897	–	527	84	45	241	–	- -	–	–	74	3	12	4	–	11·28
Wuzeer Ali, Bansee - -	99	416	5	520	–	303	29	51	137	–	- -	–	–	35	5	12	2	1	9·13
Mehndee Ali Khan and Mohd. Ali Khan, Khuleelabad -	233	717	11	961	–	451	146	41	323	–	- -	–	–	62	5	12	1	1	11·12
														9	–	–	–	–	
Russool Buksh Khan, Bansgaon - - - - -	150	507	5	662	1	353	43	80	185	1	15,903	1,768	2,778	59	12	11	–	–	12·39
Reazut Hoosein, Munsoorgunge - - - - -	89	468	10	567	1	295	78	79	123	–	- -	–	–	59	6	5	1	–	13·31
Zyfoollah Purrownah -	187	449	14	650	3	361	113	76	97	–	- -	–	–	70	16	12	3	–	12·72
Mohd. Hoosein, Deoreea -	272	572	4	848	1	469	62	115	201	–	- -	–	–	122	12	22	4	–	18·88
Khoorshed Ali Khan, Goruckpore - - -	97	690	7	794	9	530	27	107	121	–	- -	–	–	54	1	9	–	–	8·13
Total - - -	1,691	5,548	438	7,677	340	4,275	662	638	1,762	5	3,09,173	1,893	2,982	704	119	167	19	4	12·62
															41·6 per cent. Reversals.				

† Civil Sittings, 168 Days. Session and Criminal Sittings, 81 Days. ‡ 4 to S. D. A. § 7 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	28	581	–	609	38	520	17	–	34	–
,, ,,	22 to 25	279	4,033	–	4,312	1	4,005	–	–	306	–
2 P. S. A. ,,	1 to 21	102	456	40	598	3	338	146	–	111	–
,, ,,	22 to 25	11	542	1	554	–	532	5	–	17	–
1 Sudder Ameen - -		119	1,436	2	1,557	–	1,162	227	–	168	–
8 Moonsiffs - - -		757	6,814	174	7,745	2	5,210	1,689	–	844	–
Total - - -		1,296	13,862	217	15,375	44	11,767	2,084	–	1,480	–

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
Moonsiff Captaingunge -	1,670 5 –	2,763 2 –
Ditto Bausee - -	1,680 – –	2,647 6 –
Ditto Khuleelabad -	2,276 10 8	3,418 – –
Ditto Bansgaon - -	2,280 – –	2,231 14 –
Ditto Munsoorgunge -	1,577 5 1	1,359 10 –
Ditto Purrownah -	1,663 14 1	1,702 – –
Ditto Deoreea - -	1,554 9 11	2,173 – –
Ditto Goruckpore -	1,680 – –	2,697 14 –
Total - - -	14,382 13 –	18,992 14 –

ZILLAH AZIMGURH.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the Beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or withdrawn.	9. Pending at the End of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - -	1,513	2,544	1,121	5,178	1,070	1,782	393	136	1,797	24	3,34,794
1849 - - - -	1,797	2,790	1,511	6,098	1,431	*2,995	448	126	1,098	64	2,56,292
Increase - -	284	246	390	920	361	1,213	55	–	–	40	–
Decrease - -	–	–	–	–	–	–	–	10	699	–	78,502

* Of which *ex parte* - - - 301
Confession of judgment - - 139
440

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS (ORIGINAL AND APPEAL) BEFORE THE SEVERAL COURTS. 1.	2.	* 3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Messrs. J. S. Clarke and W. E. Money - -	Orgls. 2	–	16	18	18	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	Appls. 362	684	31	1,077	693	75	5	4	300	60	79,708	–	–	–	–	–	–	–	–
P. S. A.: Tussuddook Hoosein Khan -	Orgls. 56	52	25	133	52	58	–	2	21	–	75,989	32	20	‡55	14	13	–	1	11·08
	Appls. 181	–	388	561	123	422	5	9	10	–	–	–	–						
Adl. P. S. A.: Mohomed Sulleem -	Orgls. –	–	65	65	–	49	4	3	9	2	–	–	–	§11	2	–	1	–	2·66
	Appls. –	–	418	418	14	348	5	3	48	–	3,893	–	–						
S. A.: Doobey Joalapershad, Azimgurh - - -	394	102	302	798	23	520	129	21	105	1	56,437	44	58	230	84	109	1	–	34·32
Moonsiffs:																			
Mahomed Ruzza, Azimgurh	304	552	17	873	202	385	89	23	174	–	–	–	–	111	38	62	1	2	22·33
Dabeedyal, Azimgurh -	245	429	19	693	78	363	75	15	162	–	–	–	–	157	71	132	3	–	54·65
Khadim Hoosein, Mohomedabad - - - -	253	639	3	895	226	390	66	36	177	1	40,265	981	971	79	43	64	4	–	16·05
Abdoollah, Nugrah - -	–	332	227	559	2	385	70	10	92	–	–	–	–	51	5	18	1	–	10·96
Total - - -	1,797	2,790	1,511	6,098	1,431	2,995	448	126	1,098	64	2,56,292	1,057	1,049	694	257	398	11	3	19·44

39·23 per cent. reversals.

† Civil Sittings, 171 Days. Session and Criminal Sittings, 78 Days. ‡ 8 to S. D. A. § 7 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	85	321	–	406	29	328	7	–	42	–
„ „	22 to 25	32	4,339	–	4,371	–	4,325	–	–	46	–
2 P. S. A. „	1 to 21	100	305	118	523	87	263	95	–	78	–
„ „	22 to 25	8	755	9	772	6	763	1	–	2	–
1 Sudder Ameen - -		86	1,082	–	1,168	–	1,002	18	–	148	–
4 Moonsiffs - - -		272	2,553	83	2,908	74	1,959	503	–	372	–
Total - - -		583	9,355	210	10,148	196	8,640	624	–	688	–

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
1st Moonsiff, Azimgurh -	1,680 – –	2,413 8
2d ditto - - ditto -	1,680 – –	2,204 2
Ditto - Mohomedabad	1,680 – –	3,155 10
Ditto - Nugrah -	2,280 – –	1,575 8
Total - - -	7,320 – –	9,348 12

ZILLAH JOUNPORE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or Withdrawn.	9. Pending at the end of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
848 - - - -	652	2,293	524	3,469	486	2,229	143	71	540	3	225,952
849 - - - -	540	2,327	380	3,247	331	*2,445	98	47	326	–	490,987
Increase - -	–	34	–	–	–	216	–	–	–	–	265,035
Decrease - -	112	–	144	222	155	–	45	24	214	3	–

* Of which *ex parte* - - - 384
Confession of judgment - - 27
411

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS, ORIGINAL AND APPEAL, BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
Judge: Mr. R. J. Tayler - -	Orgls. –	–	106	106	106	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	Appls. 116	354	2	472	117	253	17	5	80	–	25,660	* –	–	26	22	1	–	–	9·45
P. S. A.: Cazee Yar Ali Khan - -	Orgls. 88	96	50	234	–	177	15	7	35	–	454,895	44	52	‡65	31	49	1	4	19·81
	Appls. 13	–	118	131	2	125	4	–	–	–	–	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs:																			
Syud Bundeh Ali, City Jounpore - - -	65	538	60	663	1	612	10	2	38	–	–	–	–	100	25	64	3	–	16·02
Moulvee Mohumed Fuzulcollah, Jounpore - -	92	462	7	561	58	401	12	18	72	–	–	–	–	70	19	47	1	1	16·24
Moulvee Morad Ali, Mundeahoo - - - -	91	444	8	543	28	402	32	13	68	–	10,432	908	969	71	36	53	11	–	15·88
Syud Kaim Ali, Muchleeshehur - - - -	75	433	29	537	19	475	8	2	33	–	–	–	–	55	11	35	5	–	11 34
Total - - -	540	2,327	380	3,247	331	2,445	98	47	326	–	490,987	952	1,021	387	144	249	21	5	14·94
															36·64 per cent. reversals.				

† Civil Sittings - - - 143 Days. Session and Criminal Sittings - - - 93 Days.

‡ 6 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings.	1 to 21	69	243	3	315	28	164	40	–	83	1
„ „	22 to 25	70	4,413	–	4,483	3	4,284	122	–	74	1
P. S. A. „	1 to 21	84	504	14	602	–	408	115	–	79	1
„ „	22 to 25	9	277	4	290	–	284	–	–	6	–
Sudder Ameen (none) -		–	–	–	–	–	–	–	–	–	–
Moonsiffs - - -		240	3,100	24	3,364	10	2,120	1,022	–	212	1
Total - - -		472	8,537	45	9,054	41	7,260	1,299	–	454	4

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
	R. a. p.	*R. a. p.*
Moonsiff, City Jounpore -	2,280 – –	1,803 6 –
Ditto - Pergh. - ditto -	1,680 – –	1,619 10 –
Ditto - Mundeahoo -	1,680 – –	1,433 8 –
Ditto - Muchleeshehur	1,680 – –	1,435 15 –
Total - - -	7,320 – –	6,292 7 –

ZILLAH MIRZAPORE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or Withdrawn.	9. Pending at the end of each Year.	10. Cases pending beyond 1 Year.	11. Value of original Suits and Appeals pending on 31st December.
1848 - - - -	362	1,208	79	1,649	35	1,074	94	63	383	7	378,694
1849 - - - -	383	1,261	47	1,691	14	*1,076	78	73	450	5	179,699
Increase - -	21	53	–	42	–	2	–	10	67	–	–
Decrease - -	–	–	32	–	21	–	16	–	–	2	198,995

* Of which *ex parte* - - - - 152
Confession of judgment - - - 102
254

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS, ORIGINAL AND APPEAL, BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Mr. C. R. Tulloh - -	Orgls. 1	–	–	1	–	–	–	1	–	–	–	–	–	–	–	–	–	–	–
	Appls. 37	144	3	184	8	155	1	1	19	3	10,693	–	–	2	1	–	–	–	1·27
P. S. A.: Mr. James Campier - -	Orgls. 84	119	11	214	–	103	6	23	82	–	146,405	22	97	‡26	7	19	1	1	17·44
	Appls. 9	–	8	17	–	16	–	1	–	–	–	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	–	–	–	§14	7	15	–	–	–
Moonsiffs:																			
Mr. S. M'Gowan, Mirzapore	74	316	12	402	2	264	8	8	120	2	–	–	–	37	17	23	–	1	13·21
Heeralal, Mirzapore - -	87	319	6	412	2	298	14	5	93	–	–	–	–	47	10	37	–	–	14·82
Mr. R. Garland, and Mirza Hatim Ali Beg, Chunar	91	363	7	461	2	133	13	19	136	–	22,601	337	661	23	15	18	–	–	13·93
						107	36	15		–	–	–	–	5	3	–	–	–	3·16
Total - - -	383	1,261	47	1,691	14	1,076	78	73	450	5	179,699	359	758	154	60	112	1	2	12·55
															34·88 per cent. reversals.				

† Civil Sittings - - - 165 Days. Session and Criminal Sittings - - - 83 Days.

‡ 5 to S. D. A.

§ From the decisions of the Principal Sudder Ameen in his capacity of Sudder Ameen.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	8	263	–	271	21	238	3	–	9	–
„ „	22 to 25	11	1,500	–	1,511	1	1,506	–	–	4	–
P. S. A. „	1 to 21	147	433	21	601	–	375	33	–	193	2
„ „	22 to 25	36	692	2	730	–	710	–	–	20	–
Sudder Ameen (none) -		–	–	–	–	–	–	–	–	–	–
3 Moonsiffs - - -		230	1,652	–	1,882	–	1,072	534	–	276	1
Total - - -		432	4,540	23	4,995	22	3,901	570	–	502	3

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
	R. a. p.	*R. a. p.*
1st Moonsiff, Mirzapore -	2,280 – –	1,556 6 –
2d Ditto - ditto - -	1,680 – –	1,180 6 –
Moonsiff Chunar - -	1,680 – –	1,330 4 –
Total - - -	5,640 – –	4,067 – –

ZILLAH BENARES.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or Withdrawn.	9. Pending at the end of each Year.	10. Cases pending beyond 1 Year.	11. Value of Original Suits and Appeals pending on 31st December.
1848 - - - -	714	2,249	459	3,422	389	1,810	187	209	827	11	10,441,114
1849 - - - -	827	2,230	164	3,221	111	*1,705	244	266	895	12	555,017
Increase - -	113	–	–	–	–	–	57	57	68	1	–
Decrease - -	–	19	295	201	278	105	–	–	–	–	9,886,097

* Of which *ex parte* - - - 448
Confession of judgment - - 273
721

Exclusive of those decided by the judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS, ORIGINAL AND APPEAL, BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Mr. J. T. Rivaz - - Orgls.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Appls.	122	205	3	330	101	116	2	3	108	–	36,574	–	–	1	–	1	–	–	·82
P. S. A.: Mohd. Jumeeloodeen Khan and Mohumed Abdoor Ruhman Khan - - - Orgls.	70	162	15	247	–	103	7	22	115	7	453,507	75	87	‡38	18	15	–	1	13·47
Appls.	77	–	101	178	–	137	10	3	28	–	2,053	–	–						
Sudder Ameen (none) -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Moonsiffs:																			
Kazee Furzund Ali, Surae Mughul - - -	80	285	15	380	–	257	12	–	111	3				20	15	7	–	–	7·43
Emamooddeen, Juggutgunj	181	590	13	784	–	406	77	125	176	1	62,883	577	1,286	58	17	38	3	3	9·53
Hussun Rezah, Secrole -	143	414	11	568	1	282	60	43	182	–				55	20	46	5	–	14·28
Benee Loll, Chandnee Chowk	154	574	6	734	9	404	76	70	175	1				47	11	24	4	1	8·54
Total - - -	827	2,230	164	3,221	111	1,705	244	266	895	12	555,017	652	1,373	219	81	131	12	5	9·88

38·2 per cent. reversals.

† Civil Sittings - - - 118 Days. Session and Criminal Sittings - - - 179 Days.

‡ 16 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	5.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	83	416	3	502	135	289	26	–	52	–
,, ,,	22 to 25	188	4,355	2	4,545	212	4,028	53	–	252	12
P. S. A. ,,	1 to 21	252	429	100	781	29	247	237	–	268	17
,, ,,	22 to 25	30	619	43	692	–	628	7	–	57	1
Sudder Ameen (none) -		–	–	–	–	–	–	–	–	–	–
4 Moonsiffs - - -		477	3,391	30	3,898	–	2,428	827	–	643	–
Total - - -		1,030	9,210	178	10,418	376	7,620	1,150	–	1,272	30

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate JUDICIAL ESTABLISHMENTS, and Amount realized by Sale of STAMPS.

Moonsiffees.	Cost. R. a. p.	Amount realized by Sale of Stamps. R. a. p.
Moonsiff, Surae Mughul -	2,280 – –	1,062 6 –
Ditto - Juggutgunj -	1,680 – –	2,091 – –
Ditto - Secrole - -	1,680 – –	1,609 10 –
Ditto - Chandnee Chowk	1,680 – –	2,470 14 –
Total - - -	7,320 – –	7,233 14 –

ZILLAH GHAZEEPORE.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or Withdrawn.	9. Pending at the end of each year.	10. Cases pending beyond 1 Year.	11. Value of Original Suits and Appeals pending on 31st December.
1848 - - - -	1,164	3,116	533	4,813	489	2,870	144	360	950	2	365,313
1849 - - - -	950	3,264	369	4,583	322	*2,747	150	329	1,035	1	353,687
Increase - -	–	148	–	–	–	–	6	–	85	–	–
Decrease - -	214	–	164	230	167	123	–	31	–	1	11,626

* Of which *ex parte* - - - 646
Confession of judgment - - 117
763

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS, ORIGINAL AND APPEAL, BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Judge: Mr. A. C. Heyland - - Orgls.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Appls.	149	554	2	705	190	371	14	18	112	1	34,234	–	–	31	1	27	–	–	7·69
P. S. A.: Moulvee Mohumed Zuhoor Orgls.	70	120	29	219	7	121	2	12	77	–	220,663	73	47	‡47	15	35	2	1	14·73
Appls.	70	–	192	262	3	183	–	1	75	–	14,495	–	–						
S. A.: Mr. J. Kirk and Beshesher Dial, Ghazeepore	–	–	–	–	–	94	5	4	–	–	–	–	–	46	23	23	–	1	44·66
	43	153	11	207	3	–	–	–	59	–	33,491	67	86	–	–	–	–	–	–
	–	–	–	–	–	36	1	5	–	–	–	–	–	17	2	15	–	–	40·47
Moonsiffs: Mr. J. Kirk & Beshesher Dial - Ghazeepore	–	–	–	–	–	224	10	47	–	–	–	–	–	48	12	39	1	–	17·08
	107	491	21	619	15	–	–	–	154	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	139	8	22	–	–	–	–	–	48	14	29	4	1	28·4
Sheikh Ahmed Ali, Sydepore	136	334	1	471	–	317	38	29	87	–	–	–	–	79	14	50	–	14	20·57
Hyder Hoossein & Beshasher Dial - Mohumdabad	–	–	–	–	–	119	3	23	–	–	50,804	1,059	1,378	46	10	33	–	1	30·66
	153	710	1	864	3	–	–	–	247	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	399	11	54	–	–	–	–	–	58	25	29	2	–	12·5
Abdool Ruhman, Bulleeah -	173	532	7	712	101	394	21	54	142	–	–	–	–	104	28	71	2	1	22·17
Syud Ahmed Ali, Rusreh -	49	370	105	524	–	350	37	55	82	–	–	–	–	64	18	38	3	–	14·47
TOTAL - - -	950	3,264	369	4,583	322	2,747	150	329	1,035	1	353,687	1,199	1,511	588	162	389	14	19	18·22

29·4 per cent. reversals.

‡ Civil Sittings - - - 179 Days. Session and Criminal Sittings - - - 27 Days.

‡ 10 to S. D. A.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings	1 to 21	23	486	–	509	89	357	24	–	39	–
,, ,,	22 to 25	9	5,110	–	5,119	32	5,062	14	–	11	–
P. S. A. ,,	1 to 21	138	572	154	864	61	550	132	–	121	–
,, ,,	22 to 25	27	568	46	641	14	604	6	–	17	–
1 Sudder Ameen & Moonsiff		108	2,104	3	2,215	9	1,706	247	–	253	–
4 Moonsiffs - -		224	2,966	7	3,197	5	2,401	502	–	289	–
TOTAL - - -		529	11,806	210	12,545	210	10,680	925	–	730	–

No. 4.—STATEMENT of COST incurred in the Maintenance of the Subordinate JUDICIAL ESTABLISHMENTS, and Amount realized by Sale of STAMPS.

Moonsiffees.	Cost. R. a. p.	Amount realized by Sale of Stamps. R. a. p.
Moonsiff, Ghazeepore -	– – –	2,380 12 –
Ditto - Sydepore - -	2,280 – –	1,850 4 –
Ditto - Mohumdabad -	1,022 13 9	2,716 12 –
Ditto - Bulleeah - -	1,680 – –	2,915 8 –
Ditto - Rusreh - -	1,080 – –	1,847 4 –
TOTAL - - -	7,262 13 9	11,710 8 –

ZILLAH KUMAON.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or Withdrawn.	9. Pending at the end of each Year.	10. Cases pending beyond 1 Year.	11. Value of Original Suits and Appeals pending on 31st December.
1848 - - - -	2,301	6,384	1,428	10,113	1,395	2,659	2,591	196	3,272	2	117,185
1849 - - - -	3,272	5,938	1,213	10,423	1,187	*2,354	3,322	356	3,204	1	85,401
Increase - -	971	–	–	310	–	–	731	160	–	–	–
Decrease - -	–	446	215	–	208	305	–	–	68	1	31,784

* Of which *ex parte* - - - 350
Confession of judgment - - 218
568

Exclusive of those decided by the Commissioner in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS, ORIGINAL AND APPEAL, BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals admitted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
† Commissioner: Orgls.	–	85	2	87	65	10	–	12	–	–	–	6	79	–	–	–	–	–	–
Mr. J. H. Batten Appls.	72	254	16	342	23	196	3	4	116	–	11,834	–	–	–	–	–	–	–	–
Sr. Asst., Kumaon, Orgls.	656	970	91	1,717	506	192	682	46	291	–	5,793	561	409	140	20	52	3	3	11·96
Capt. H. Ramsay Appls.	192	240	13	445	2	205	39	6	193	–	3,543	–	–						
Sr. Asst., Gurhwal, Orgls.	238	786	63	1,087	448	114	224	12	289	1	12,125	334	452	103	21	70	–	–	21·28
Mr. J. Strachey Appls.	54	130	2	186	1	119	14	1	51	–	1,235	–	–						
Jr. Asst., Kumaon, Orgls.	–	135	380	515	–	102	107	55	251	–	6,768	52	83	40	13	27	–	1	15·15
Mr. C. Horne - Appls.	–	–	–	–	–	–	–	–	–	–	–	–	–						
S. A., Kumaon, Tri- Orgls.	1,199	1,190	112	2,501	62	485	1,055	82	817	–	10,981	339	851	163	68	97	28	4	10·04
lochun Joshee - Appls.	1	–	–	1	–	–	1	–	–	–	–	–	–						
A., Gurhwal, Orgls.	181	910	197	1,288	44	304	252	12	676	–	23,150	310	600	84	26	50	5	1	14·78
Amba Dutt - Appls.	–	–	1	1	–	–	–	–	1	–	38	–	–						
Moonsiffs:																			
Bhubdeb Joshee, Kumaon -	537	728	77	1,342	22	326	542	119	333	–	7,204	119	609	52	10	23	12	2	5·2
Sewanund Khunnooree, Gurhwal - - -	142	510	259	911	14	301	403	7	186	–	2,730	37	473	48	14	29	9	–	6·75
TOTAL - - -	3,272	5,938	1,213	10,423	1,187	2,354	3,322	356	3,204	1	85,401	1,758	3,556	630	172	348	57	11	10·44

33·07 per cent. reversals.

† Civil Sittings - - - 139 Days. Session and Criminal Sittings - - - 37 Days.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Comr.: Headings,	1 to 21	2	200	–	202	22	167	1	–	12	–
„ „	22 to 25	–	116	–	116	–	116	–	–	–	–
2 Sr. Assts. „	1 to 21	113	1,592	31	1,736	1,018	424	205	–	89	–
„ „	22 to 25	–	275	–	275	–	275	–	–	–	–
1 Jr. Asst. „	1 to 21	–	22	464	486	–	273	94	–	119	–
„ „	22 to 25	–	82	–	82	–	82	–	–	–	–
2 Sudder Ameens - -		407	–	592	999	32	309	338	–	320	–
2 Moonsiffs - - -		–	–	–	–	–	–	–	–	–	–
TOTAL - - -		522	2,287	1,087	3,896	1,072	1,646	638	–	540	–

No. 4.—STATEMENT of COST incurred in the Maintenance of the Subordinate JUDICIAL ESTABLISHMENTS, and Amount realized by Sale of STAMPS.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
	R. a. p.	R. a. p.
Moonsiff, Kumaon - -	840 – –	1,019 – –
Ditto - Gurhwal - -	840 – –	758. – –
TOTAL - - -	1,680 – –	1,777 – –

ZILLAH SIMLA.

No. 1.—COMPARATIVE STATEMENT.

	1. Pending at the beginning of each Year.	2. Instituted.	3. Received by Transfer.	4. Total.	5. Transferred to other Courts.	6. Decided on their Merits.	7. Dismissed on Default.	8. Adjusted or Withdrawn.	9. Pending at the end of each Year.	10. Cases pending beyond 1 Year.	11. Value of Original Suits and Appeals pending on 31st December.
1848 - - - - -	129	1,085	1	1,215	5	442	267	355	146	–	15,118
1849 - - - - -	146	1,372	–	1,518	4	*670	215	448	181	–	14,816
Increase - -	17	287	–	303	–	228	–	93	35	–	–
Decrease - -	–	–	1	–	1	–	52	–	–	–	302

* Of which *ex parte* - 412
Confession of judgment - - 74
486

Exclusive of those decided by the Judge in either way.

No. 2.—STATEMENT OF WORK PERFORMED BY THE SEVERAL JUDICIAL OFFICERS.

NAMES and DESIGNATIONS of OFFICERS.	NUMBER OF REGULAR SUITS, ORIGINAL AND APPEAL, BEFORE THE SEVERAL COURTS. 1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	Description of Suits. Relating to Real Property.	Relating to Bonds, Contracts, Wages, &c.	Result of Appeals. Appeals instituted.	Reversed or Modified.	Confirmed.	Dismissed.	Withdrawn.	Average of Appeals admitted to Suits decided.
†Superintendent, Mr. W. Edwards - Orgls.	5	10	–	15	–	5	2	1	7	–	4,308	1	9	–	–	–	–	–	–
†Superintendent, Mr. W. Edwards - Appls.	15	61	–	76	–	56	10	2	8	–	706	–	–	–	–	–	–	–	–
Sudder Ameen, Mr. F. D. Forsyth, Simla - -	121	1,223	–	1,344	–	577	197	430	140	–	9,802	16	1,285	61	27	29	10	2	4·85
Sudder Ameen, Mr. F. C. Jackson, Kalka - -	5	78	–	83	4	32	6	15	26	–									
Total - - -	146	1,372	–	1,518	4	670	215	448	181	–	14,816	17	1,294	61	27	29	10	2	4·85

48·21 per cent. rever als.

† Civil Sittings, and Session and Criminal Sittings - - - - - 227 Days.

No. 3.—MISCELLANEOUS.

	Nos.	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Judge: Headings,	1 to 21	9	28	–	37	–	26	7	–	4	–
„ „	22 to 25	4	81	–	85	–	81	2	–	2	–
P. S. A. „	1 to 21	–	–	–	–	–	–	–	–	–	–
„ „	22 to 25	–	–	–	–	–	–	–	–	–	–
2 Sudder Ameens - -		50	632	–	682	–	419	123	–	140	–
Moonsiffs (none) - -		–	–	–	–	–	–	–	–	–	–
Total - - -		63	741	–	804	–	526	132	–	146	–

No. 4.—STATEMENT of Cost incurred in the Maintenance of the Subordinate Judicial Establishments, and Amount realized by Sale of Stamps.

Moonsiffees.	Cost.	Amount realized by Sale of Stamps.
	R. a. p.	*R. a. p.*
None - - - - -	—	—
Total - - £.	—	—

Appendix, No. 14.

LIST OF ORIGINAL ENCLOSURES.

No. 1.	Letter from the Judge of Dehlie - - -	No. 27, dated 18th March 1850.
No. 2.	Letter from the Judge of Seharunpore - -	No. 22, dated 2d March 1850.
No. 3.	Letter from the Judge of Meerut - - -	No. 29, dated 20th March 1850.
No. 4.	Letter from the Judge of Allygurh - -	No. 22, dated 15th April 1850.
No. 5.	Letter from the Judge of Mooradabad - -	No. 41, dated 24th June 1850.
No. 6.	Letter from the Judge of Bareilly - - -	No. 37, dated 11th May 1850.
No. 7.	Letter from the Judge of Agra, with an Enclosure - - - - - - - -	No. 112, dated 30th May 1850.
No. 8.	Letter from the Judge of Furruckabad, with an Enclosure - - - - - - -	No. 64, dated 17th April 1850.
No. 9.	Letter from the Judge of Mynpoorie - -	No. 21, dated 16th July 1850.
No. 10.	Letter from the Officiating Judge of Cawnpore, with an Enclosure - - - -	No. 118, dated 4th May 1850.
No. 11.	Letter from the Officiating Judge of Futtehpore - - - - - - - -	No. 11, dated 6th Feb. 1850.
No. 12.	Letter from the Judge of Bundelkund - -	No. 23, dated 18th May 1850.
No. 13.	Letter from the Judge of Allahabad, with an Enclosure - - - - - - -	No. 9, dated 5th Feb. 1850. No. 19, dated 18th Feb. 1850.
No. 14.	Letter from the Judge of Goruckpore - -	
No. 15.	Letter from the Judge of Azimgurh, with an Enclosure - - - - - - -	No. 10, dated 6th Feb. 1850. No. 20, dated 30th Jan. 1850.
No. 16.	Letter from the Judge of Jounpore - -	No. 29, dated 8th April 1850.
No. 17.	Letter from the Judge of Mirzapore - -	No. 16, dated 16th Feb. 1850.
No. 18.	Letter from the Judge of Benares - - -	No. 17, dated 29th Jan. 1850.
No. 19.	Letter from the Judge of Ghazeepore - -	
No. 20.	Letter from the Commissioner of Kumaon, with 2 Enclosures - - - - - -	No. 31, dated 16th April 1850.
No. 21.	Letter from the Judge of Subathoo, with an Enclosure - - - - - - -	No. 487, dated 14th Oct. 1850.

F. B. Pearson,
Register.

APPENDIX.

EXTRACT Paragraphs 21 and 22 from a Report from *J. P. Gubbins*, Esq., Judge of Dehlie, No. 27, dated 18th March 1850, on the Administration of Civil Justice for the Year 1849.

21. I HAVE also to report, for the information of the Court, the completion of a system by which members of the agricultural community are now, in addition to the usual notice, also informed of suits preferred against them through the subordinate revenue authorities, a duplicate *itilanamah* being in all such cases forwarded through the collector. This arrangement, which I have been able to effect through the assistance of the Commissioner, has already been productive of the best results, and I believe it will have the effect of completely preventing the institution of fraudulent suits, in which, owing to collusion between the plaintiff and the bearer of the notice, *ex parte* decrees were formerly obtained not unfrequently against parties who, in fact, knew nothing about the matter.

22. There only remains one point to which I would wish to draw the attention of the Court, namely, the apparent hardship to which decreeholders are exposed, in cases where, from there being no ostensible assets available, they are compelled to attach houses or other property, the value of which very much exceeds the actual amount of the decree. In such cases, should the summary objection of an *oozurdar* be admitted, the decreeholder is compelled under the present rules to pay costs in proportion, not to the amount of his own decree, but to the full value of the whole property attached, which, considering how difficult it is for a decreeholder to discover what *bonâ fide* claims other people may have upon it,—supposing for instance the case of a husband executing a formal deed of gift to his wife in lieu of her settlements,—appears to me calculated, as indeed I have found it in practice, to occasion unnecessary loss and expense, and might altogether be avoided by rating the costs at the amount of the sum desired to be realized by the sale, instead of the value of the property itself, in all cases when it might appear that the decree holder was not actuated by any desire to annoy the proprietor, but had done all in his power to arrive at a correct knowledge of the circumstances of the property.

EXTRACT

EXTRACT Paragraphs 9 and 10 of the Court's Reply, No. 441, dated 9th April 1850.

9. THE system introduced by you of notifying to agriculturists through the collector, the institution of suits against them, appears to the Court an interesting experiment, which if found to have the beneficial effect anticipated by you, might with advantage be extended. The Court will be glad to hear your opinion at the close of the year, how far it has worked well in practice, and what its effect has been in diminishing the number of fraudulent and *ex parte* decisions.

10. The Court observe, that the hardship noticed by you, viz., decree holders being made liable for costs out of proportion to the amount of their decrees, will under the existing rules occasionally occur; they are not now, however, prepared to propose any alteration of the law applicable to the subject.

EXTRACT Paragraph 11, from a Report from *H. W. Deane*, Esq., Judge of Meerut, No. 29, dated 20th March 1850, on the Administration of Civil Justice for the Year 1849.

11. A CASE has recently occurred in this district, in respect to which, and to others of the same class, a satisfactory indication of the course to be pursued by the authorities, would seem to be wanted. A native Christian woman, who had assumed the name of a military officer of rank, with whom she formerly cohabited, died in this jurisdiction, intestate and without heirs. She left considerable personal property, of which the Civil Court duly took charge under Section 16, Clause 7, Regulation III. of 1803. She also left three bungalows at Meerut; and I was informed, on a reference which I made to the Sudder Court, that there is no law which requires a Judge to take possession of real property belonging to the estates of persons dying under the circumstances above mentioned. The Judge then not being the real custodian of this kind of property, on whom does it devolve to provide for its temporary care? At the present moment these bungalows are, as far as I am aware, left without any protection whatever.

EXTRACT Paragraph 1 of the Court's Reply, No. 389, dated 3d April 1850.

1. YOUR report on the administration of civil justice for the past year 1849, having been laid before the Court, I am directed to inform you in reply to the remark in paragraph 11, that the Court, concurring with you in the opinion of the necessity for a legislative enactment, have addressed the lower Court of Sudder Dewanny Adawlut, with a view to the extension of the provisions of Clause 7, Section 16, Regulation III. of 1803, to the real property of persons dying intestate.

EXTRACT Paragraphs 26, 27, and 28, from a Report from *G. Blunt*, Esq., Judge of Allygurh, No. 22, dated 15th April 1850, on the Administration of Civil Justice for the Year 1849.

26. THERE is however one point connected with the execution of decress, which in my opinion requires amendment. It is a common practice in this district for decreeholders to attach property which they are fully aware is not the property of the defendant; this property is either made over by the Ameen to the person causing the attachment, or to some other person in collusion with him; the property is removed, and on objections being raised and substantiated by the real owner, he cannot, under Construction No. 958, dated 9th June 1835, re-acquire possession of his property, without instituting a regular suit for damages against the parties withholding it. Now taking into consideration the class of men generally holding the appointment of Koork Ameen, the small amount of their legal fees (which seldom exceeds Rs. 20 a month), and the inducement which a dishonest decreeholder is too likely to hold out, not merely to falsify the statement of actual value and quantity of the property attached, but to make over the same to some person in collusion with him, I consider the mode of procedure which the above construction makes it necessary for the oozurdar to adopt, before he can recover his property, causes much hardship, and parties are frequently thus robbed of their property, who either from ignorance or want of means are prevented from instituting a regular suit. The only remedy that I can recommend is, that as by paragraph 3 of the same circular, it is declared that the person at whose instance property is distrained or attached must be considered answerable for the safe custody of the property during the period of distraint or attachment, the Koork Ameen should be required to make the same over to him only, and that as the statement of either the value or the quantity of property furnished by an Ameen from his having taken the oath of office, is received as a sworn document, that on objections being substantiated, the Courts be authorised to require the party attaching either to deliver up the property attached or the value of it, and on his failing to do so to fine him for contempt of Court. The remedy would be most

Appendix, No. 14.

effectual. The practice complained of is confined to a race of Bohras who swarm in this district, and the sufferers are generally of the poorer classes, whose worldly goods seldom exceed Rs. 50 in value.

27. I must also mention that some modification appears to me requisite in clause 2, Section 3, Regulation VII. 1825, as regards the attachment of zubtee crops; by the above clause an ishtehar of 30 days is requisite before the property attached can be brought to sale: in numerous instances the crops are destroyed before the term of ishtehar has elapsed; both decreeholder and defendant suffer. The term of the ishtehar should be altered to 10 days or a week,

28. I request the opinion of the Court on the following point: A practice prevailed in this district of filing copies of evidence taken in other cases on stamp paper, and should the same evidence be required in any other case, a petition is filed requesting they may be returned, which was done, authenticated copies on plain paper being put in their place in the original Misl in which they were filed. I am of opinion the practice is illegal. The copy of evidence could not be received except on stamp paper, and being once filed they form a part of the record, and are not returnable, nor can these be filed in any other suit. I have forbid the practice, and now mention my having done so, that my order may be recalled should it be deemed erroneous.

EXTRACT Paragraphs 3, 4 and 5 of the Court's Reply, No. 641, dated 24th May 1850.

3. IT would have been satisfactory, the Court observe, if you had illustrated by a detail of some particular instances, the abuses which you have noticed, in connexion with the execution of decrees. They cannot concur in your proposition that a distrainer refusing to deliver up attached property on the requisition of the Court should be fined for contempt of Court; but recommend you to take care that your subordinates pay prompt attention to the cases on their miscellaneous files, and by a vigilant supervision and severe notice of such malpractices whenever they occur, to check them as much as possible in future.

4. I am desired to point out to you that the modification of Clause 2, Section 3, of Regulation VII. of 1825, which you suggest is unnecessary, as under Section 11 of Regulation XXVIII. of 1803, crops under attachment when ripe, should be reaped and stored. The Court are not aware that the crops coming under the denomination of "zubtee" may not be similarly dealt with.

5. The Court entirely concurring in the opinion which you have expressed in your concluding paragraph, hold the practice, which you have prohibited, to be irregular.

EXTRACT Paragraphs 6, 7, 8, 9, 10, 11 and 12 from a Report from *J. Lean*, Esq., Officiating Judge of *Mooradabad*, No. 41, dated 24th June 1850, on the Administration of Civil Justice for the year 1849.

6. I HAVE been employed as a Civil Judge nearly five years during the last nine years, and have every year been more and more convinced of the utter inefficiency of the means resorted to in our Courts for the discovery of the truth. Native evidence under any circumstances and in any Courts is not of much value, and we have diminished its value by our legislating regarding oaths. I am not going to discuss the subject of oaths, which has been year after year brought on the tapis, and is probably exhausted; suffice it to say, that I think we should return to the old system as quickly as we can. But native evidence is peculiarly valueless in our civil courts, and for two reasons, the one that before it is given it is concocted by the vakeels, the other that it is not subjected to the test of a searching cross-examination on the part of the presiding Judge. Tutoring a witness is not peculiar to the practice of a vakeel, for it is proverbial that legal practitioners in England in drawing up their briefs are somewhat given to the habit, though doubtless not in the same degree; and yet it would be as impossible in the one country as in the other to dispense with some intervener between the client and the Court, for clients could not, in either country, state the facts of their cases in such wise, that the issues to be tried on them could be found; we must then keep our vakeels, and trust that their character will be gradually raised by association with English advocates as common in Calcutta, by the hope of employment as judicial officers, which hope has been, or is to be, held out to them in the Bengal Presidency, by the gradual spreading of education, and by the stricter supervision of the presiding Judges. The native judicial officers, before whom, with very few exceptions, all civil suits are originally decided, have not the time to cross-examine the witnesses themselves. It is true that we occasionally meet with a question put by them at the end of a deposition, but such supplementary questionings cannot be equally searching with a rigid cross-examination, such as is made, for instance, by a sessions Judge after hearing a witness depose word by word, and what is more, after watching him so depose, something might be done perhaps towards raising the value of native evidence, by more frequent recourse to punishment for perjury, but so difficult is the proof of that crime, that that something would be very little. We must then look to some other means of arriving at the truth than mere oral evidence. Now I suppose nearly two-thirds of the suits which come before our Courts are founded on, or relate to, deeds of kinds, *i. e.*, bonds, promissory notes, deeds of sale, gift, mortgage, and the like; and it strikes me that the means

means of deciding those cases would be immediately improved in a very simple way, by extending the benefits of registry, and by altering somewhat the nature of registry itself. I would at once declare every Moonsiff to be a register of all deeds, except those relating to land, within his own jurisdiction, and that the fee on the registry of such deed should be only eight annas in place of two rupees. If this were done, I think a large proportion of the deeds in question would be registered, and if they were, it is obvious that the remuneration of the Moonsiffs for registering would be ample on the diminished scale. I would also declare that registry should not involve merely the recognition of the execution of the deed, but the fulfilment of the transaction to which it relates; for instance, on the parties to a bond appearing, I would not only register the bond, but I would note that the bond was delivered by the borrower to the lender on acknowledgment of receipt of the amount, and I would not admit any deed to registry unless the parties would certify to such completeness of transaction. This in fact is what is done in practice in some registry offices now, for such notes of receipt and delivery are made in some offices, though not in all; but nevertheless it is not legal. And if this plan were adopted, all that the Courts would have to do on a suit being laid on such a bond, would be to consult the book of registry as to the bond having been registered, and then at once to see if the amount had been repaid or not. I would likewise declare that every office of a collector and of a Tehseeldar should be an office of registry, and the only offices, for all deeds relating to land, on a like scale of fees, with a like record of completeness of transaction, and with a like rule that no deed should be received for registry till the parties would certify to completeness of transaction. On the deed being thus registered, I would have the procedure, if necessary under the transaction, to follow, which takes place at present in cases of "dakhil kharij." The Tehseeldars in cases of registry, made by them, and acted on by them, certifying the same to the collectors. If this plan were adopted there would be three great advantages, first, that one process would answer the purpose of two processes; second, that the completeness of a transaction to which a deed may relate could never be questioned, or in other words, the courts would have only to adjudicate on the contingencies of such transactions; and third, that there would be a record of every transaction regarding land in the fiscal offices. This plan of registry would directly facilitate the discovery of the truth in a large proportion of cases, *i. e.*, of cases founded on, and relating to deeds, and would moreover indirectly facilitate the discovery of truth in cases, the decision of which may turn on the credibility of oral evidence, inasmuch as the deciding officers would under it have more time for personally testing such evidence in cross-examination.

7. But whether this alteration in the law of registry be made or not, there is an anomaly in the law of our Courts relating to bonds, which should at once be removed by an explanatory construction. Clause 3d, Section 6, Regulation VIII. 1805, is in these words. "The Zillah Courts are prohibited from decreeing the payment or satisfaction of any sum due on a tummussookh, or bond, which may be entered into after the promulgation of this regulation, unless the bond shall be proved to have been executed in the presence of two credible witnesses, *or* the payment of the sum demanded on the bond, or some other valuable consideration for it having been received, shall be proved to the satisfaction of the Court. But the restriction contained in this clause shall not extend to any bills of exchange, receipts or notes of hand, in the determination in which the custom of the country shall be abided by." The meaning of these words is obviously this, that execution of the bond being proved by the attesting witnesses, and its delivery being likewise proved by the evidence of the said witnesses or by other evidence, or by the presumption arising from the bond being in the possession of the obligee, payment of the consideration is to be decreed, or in other words, that the general rule of law, that "a contract by deed requires no consideration to support it, the law conclusively presuming that it is made upon a good and sufficient consideration," is to be followed; and that in the event of the execution of the bond not being proved by the evidence of the attesting witnesses, the receipt of the consideration shall be proved. But in practice the existence of the little word, "or," which I have underlined, has been strangely overlooked, and it has therefore been usual for our Courts not only to call upon the obligee to prove execution and delivery of the bond, but also the receipt of the consideration by the obliger. This has led to most perplexing investigations being made as to the circumstances which led to the execution of the bond, viz. as to accounts in detail, balance on accounts, the restoration of bonds of previous dates, the receipt of cash, or in other words, an investigation on points has been deemed necessary, to preclude the necessity of which being investigated was the very object of the execution of the bond. Moreover, the proof of the pleas of the parties relating to this investigation has led to perjury and subornation of perjury to a fearful extent. But though the evil is great, the remedy is simple, a few words in the shape of a construction.

8. Another grand cause of confusion in our Courts is the law regarding redemption of mortgage. The system in vogue amongst the native community, before our rule, was the simple one of the mortgagee receiving the profits of the thing mortgaged in lieu of interest till redemption, and of the mortgage being redeemed on the payment of the amount lent, on the expiration of the term of mortgage, or at the will of the mortgager, as the terms of the deed might run. Nothing could be more simple than this procedure; and its simplicity will be evident on consulting the phraseology of such deeds, viz., "profits in place of interest," or "neither my (the mortgager's) profits, nor your (the mortgagee's) interest," or "you, (the mortgagee) will not receive interest, nor I (the mortgager) receive rent," and the like phrases. But our legislators, influenced by a reverence for the usury laws, by

Appendix, No. 14.

which they had assigned a limit of 12 per cent. to interest on all transactions, declared that in all such mortgages, which may have been or should be executed subsequent to a certain date, the terms of the mortgagee should not be regarded, *i. e.*, that in these, as in other mortgages, redemption should be considered to have taken place, when the mortgagee shall have received the principal with 12 per cent. interest thereon, and this declaration has been construed by our Courts to mean, not that the mortgagee in these cases shall have that rate of interest made good to him as in other cases, but that he shall not receive more than that rate, and that the investigation directed by law on the subject shall be confined to this latter point. As then the transaction is no longer simplified by such a deed, and as the mortgagee on such a deed may incur a loss, which the mortgagees on other deeds cannot easily incur, such deeds are now seldom drawn up, *i. e.*, the deeds now drawn up generally contain merely a stipulation that the mortgagee shall receive 12 per cent. on the money he lends, to which deeds the rule, that the mortgagee shall be considered redeemed, whenever the principal with interest shall have been realized from the *usufruct*, literally and entirely applies. These suits are probably the most complex that come before our Courts, and to say nothing of the intricacy of the law relating to them, lead to perjuries without end on the part of the mortgagee, on his swearing to the accounts produced by him according to law, to subornation of perjury on his part to support his perjury, and to all kinds of falsification of accounts. Surely it would be a very simple remedy to revert to the old native system, *i. e.*, to let the parties abide by their contract in all its integrity, or in other words, to place the chance of profit, more or less than 12 per cent. as it may be, against the interest. If this were done, I doubt not that parties would revert to their old national custom of writing deeds of mortgage, with the simple conditions above adverted to, and if they did so, the Courts in place of having to make perplexing investigation as to profits as they do now, would have merely to inquire if the principal had been, or could be paid, and in the event of either being the case, to declare the mortgage redeemed if the term have expired, or on the mortgagee expressing a wish to redeem, as the terms of the deed may run. I would urgently suggest legislation on this subject.

9. The principle on which the suits in our Courts are valued with reference to the institution fee, is most imperfect. All suits are valued at their actual value, with the exception of suits for landed property paying revenue, *i. e.*, for such estates entire, or specific shares in such estates, and of suits for rent-free landed property, the former being arbitrarily estimated at one year's revenue, the latter at eighteen times their net annual profit. The estimate of rent-free landed property is probably correct enough; but that of landed property paying revenue is far from being so. At the time the latter was so estimated, it was probably on account of over-assessment, of uncertainty of rights consequent on tenures not being understood, and on there being no record of them, such as was made at the late settlement, of settlements being for short terms, of the conflicting jurisdictions of the Civil Courts, the special commission and the revenue Courts of settlement, and of other causes, correctly estimated; but as things are, the estimate is most incorrect, for it is known that such estates sell for five times and even seven times the respective amounts of revenue which they pay. The Moonsiffs then nominally decide cases relating to landed property up to Rs. 300, but really cases up to Rs. 1,500, or even Rs. 2,100, and of course the same remark, *mutatis mutandis*, holds good of the Courts of higher jurisdiction. This inconsistency I suggest should be remedied, not only with reference to itself, but with reference to the interests of Government in the matter of the amount of institution fee, with reference to the injustice of taxing one description of property at a lower rate than others with regard to litigation, and with reference to the absurdity of valuing an estate at one year's revenue, and a portion of that estate, not forming a specific share of it, at its actual selling price, or in other words, at a rate perhaps seven times higher, for such be it observed is the law relating to the valuation of such portions of such estates. If this were done, it would be necessary either to raise the jurisdiction of the present Moonsiffs, or to appoint more Sudder Ameens. I would recommend the latter plan, not only because I think the Moonsiffs, generally speaking, should not be entrusted with the decision of suits of higher value than they are at present, but because I think more appointments to the office of Sudder Ameen would operate beneficially, as an incitement to exertion, and a reward for superior ability. If more Sudder Ameens were appointed, be it observed, they might be located in the Mofussil, with jurisdiction over a certain number of Moonsiffships in cases exceeding Rs. 300 in value, and this description of jurisdiction would not be anomalous to our present system, for such Sudder Ameens would be to such jurisdictions what our present Sudder Ameens, stationed at the Sudder stations, are to whole districts. It appears that in the Lower Provinces the Government have lately appointed a great number of judicial officers of this grade, and probably if none are appointed in these provinces in like manner, our subordinate judicial officers will complain of the difference of the systems of the two presidencies in that respect.

10. There is a defect in the very constitution of our Courts, which I think ought to be remedied, viz. that a Judge, however well acquainted he may be with Mohumedan or Hindoo law, cannot himself legally apply it. In Section 15, Regulation IV. 1793, it is declared, that in suits regarding succession, inheritance, marriage, and caste, and all religious usages and institutions, the Mohumedan laws with respect to Mohumedans, and the Hindoo laws with regard to the Hindoos, are to be considered as the general rules by which the Judges are to form their decisions. In the respective cases, the Mohumedan and Hindoo law officers of the Court are to attend to expound the law. In Section 4, Regulation II. 1798, it is declared, that by Section 15, Regulation IV. 1793, in such suits, it was intended that

that the law officers of the several Civil Courts should expound the law, and that the Judges should be guided by their exposition in common cases, but not in particular cases wherein they might have reason to doubt the accuracy of such exposition, and that in such cases a further exposition of the law from the officers of the superior Courts was not meant to be precluded. These enactments have not been modified in any respect, as to the necessity of a reference being made to law officers in such cases, and it is only in such cases that the application of such laws can be necessary, and it follows therefore that no Judge can himself apply those laws. This rule, at the time of the enactments, might have been proper enough, for in those days there were but few means of studying these laws, except in the original languages in which they are written and expounded, and to do that few Judges were then or are now competent. But surely now that there are so many compilations from and treatises on the said laws, translated into the English language, and moreover such compilations and treatises originally composed in the English language, the rule is no longer a proper one. In practice, the rule is not observed, and Judges have been in the habit of applying these laws themselves; but their doing so is undoubtedly illegal, and I cannot but think that a special appeal founded on the illegality, would on discussion be necessarily admitted. Let then that which is the practice of our Courts be at once legalized. It seems doubtful if any civil code will ever be framed by the Indian Law Commissioners, and we must therefore make the best of our present system. That system is far from being in the imperfect state in which it is generally said to be. We have a simple and efficient law of procedure, in many respects far in advance of that of our own country; for instance, it is only within the last few years that an asserted debtor could not in England at once be incarcerated on the application of an asserting creditor, whereas our law of arrest on that important point has not been thus imperfect for many years. Our law of procedure certainly admits of many improvements, and amongst them are those which I am in this letter so feebly advocating. We have, moreover, excellent materials for our substantive law, viz., the statutory enactments on such points, the codes of religious law, *i. e.*, Hindoo and Mohumedan laws, as expounded in the compilations and treatises above adverted to, the select decisions of the Sudder Courts, the decisions of our Zillah and the Sudder Courts, as published monthly, involving adjudication on all the various transactions litigated in the different parts of the country, books on English and other laws to assist us with analogies, and though last not least, the various publications which have been published under the orders of Government relating to the land tenures of the country, as ascertained at the late settlement. In enumerating these materials, how strange it seems, that probably the most important of them, *i. e.*, the Hindoo and Mohumedan laws, are not allowed by law to be applied by our Judges, without a reference to a law officer, whose knowledge of the law he professes is perhaps not superior to that of those Judges, and whose character for honesty is certainly not equally unimpeachable. Again, the rule in question will appear still more absurd, when it is recollected, that it does not apply to the Moonsiffs, for in Clause 2, Section 6, Regulation V. 1831, it is declared, that "in all cases of inheritance of or succession to landed property, the Mohumedan laws with respect to Mohumedans, and the Hindoo laws with respect to the Hindoos, are to regulate the decisions, and the Moonsiffs in all such cases where doubt exists, are to obtain an exposition of the law from the law officers of the Zillah Court," or in other words, the judicial officer of the lowest grade is declared competent to do that which cannot be done by his superiors, even including the Judges of the highest Court in the country. I would suggest that the Legislature be applied to to remove this rule, which is at once anomalous and defective.

11. The system of allowing the Principal Sudder Ameens to try all original cases above Rs. 5,000 is surely anomalous. It amounts to a declaration, that he is a more competent judicial officer than a Judge, and yet the Judge hears appeals from him in all cases not exceeding Rs. 5,000, or in other words, the Judge is at one moment in a superior position, and at another in an inferior position to him. The system of allowing the Principal Sudder Ameen to originally try cases involving an amount between Rs. 5,000 and Rs. 10,000, and not allowing an appeal to the Judge in those cases, is also equally anomalous, for thereby the general rule of our law, that there shall be two appeals allowed in all descriptions of cases, is infringed, seeing that as an appeal can be only made from the Sudder Dewany Adawlut to the Queen in Council, in cases of higher amount than Rs. 10,000, there can be only one appeal from the decision of a Principal Sudder Ameen, involving an amount between Rs. 10,000 and Rs. 5,000, *i. e.*, to the Sudder Dewany Adawlut. I would suggest that application be made to the Legislature on the two points.

12. The question of the conflict between the jurisdictions of the Civil Courts, and the Courts of special Commissioners under Regulation III. 1828, peculiarly affects the interests of the inhabitants of the districts forming this Judgeship, as there is much land held rent free in them. I have had occasion to advert to this conflict in adjudicating during the year under review, and this seems a proper opportunity to revert to it. In some late decisions of the Sudder Dewany Adawlut, it has been laid down, that all that the special Courts have to do, is to decide whether a rent-free tenure is valid or not, and that it is for the Civil Courts to determine who are entitled to benefit by such a tenure being declared valid, on such a dispute occurring, and that too without Government being made a party to the suit. I submit that as the special Courts are directed by law to adjudicate on the claim of Government to assess rent-free lands, as that claim lies against those in possession, it was as much their duty to decide on the point of possession, as on the validity of the tenure, and that further, till the one point was decided, it was impossible to correctly decide the other. I further submit that the Civil Courts cannot interfere in the way in which the

Appendix, No. 14.

Sudder Dewany Adawlut say they can, without affecting the interests of Government, and that those interests cannot be legally so affected without Government being made a party to the suit. I will first illustrate the first part of my proposition. *B.* and *C.* are entitled in the terms of their title deeds, with their respective lineal descendants, each to half of an estate in perpetual rent-free tenure, but by laxity of investigation as to the point of possession, the estate is decreed by the special Courts perpetually rent free to the lineal descendants of *B.* and *C.* generally. Here by the decision the estate would continue rent free as long as any lineal descendants of *B.* and *C.* may be extant; but if the point of possession and amount of shares had been properly investigated, half of the estate would have lapsed to Government on the failure of the lineal descendants of *B.* or *C.*: or, to put a second case; *A.* sells a rent-free estate, transferrible in the terms of the title deeds, to *B.*, and *B.* is in possession; but the matter of possession not having been properly investigated, the estate is declared by the special Courts to be rent free to *A.* and his heirs. Now if the point of possession had been investigated, and decision in favour of those in possession had followed thereon, the estate on the failure of *B.* and his heirs would have lapsed to Government, but by the decision *A.* and his heirs, notwithstanding their rights have been sold, would continue to hold on the failure of *B.* and his heirs: or, to put a third case; the lineal descendants of *A.*, viz. *B.* and *C.*, are entitled in the terms of their title deeds to a perpetual interest in a rent-free estate, but the point of possession having been imperfectly investigated, *B.* is only made by the special Courts a party to the suit. Here on the failure of the lineal descendants of *B.*, *C.* and his lineal descendants would have no claim under the decision, whereas if the point of possession had been properly investigated, they would have got sole possession of that which they, previously to the failure of the lineal descendants of *B.*, had joint possession. I will now illustrate the second part of my proposition with reference to this last case. *C.*, after the supposed decision of the special Courts, comes into the Civil Court and sues *B.*, claiming that he and his lineal descendants may be placed in the same position with regard to the estate as *B.* and his lineal descendants, and that too without suing Government jointly with *B.* Under the law of the Sudder Dewany Adawlut, a decree might pass in favour of *C.*, but I submit that no such decree should pass, inasmuch as it could not without affecting the interests of a party not before the Court, viz., Government, and that *C.* should be nonsuited, with directions to sue Government as well as *B.*, which he could do under the general regulations, always supposing that he was not barred by the law of limitation, which would generally be the case. But on the other hand, if *C.* had sued *B.*, claiming for himself and his lineal descendants a share of that which had been decreed by the special Courts to *B.* and his lineal descendants, the Courts could then have legally decreed in his favour, inasmuch as in so decreeing they would not affect the interest of Government, seeing that after their decreeing the estate on the failure of the lineal descendants of *B.* in the terms of the decree of the special Court, would still lapse to Government. Probably this very important subject may be deemed by the Court worthy of further consideration, the more especially as in one of the cases of the Court which I allude to, one of the Judges at present holding a seat in the Court, dissented from the doctrine of the majority of the Court.

EXTRACT Paragraphs 2, 3, 4, 5, 6, 7 and 8 of the Court's Reply, No. 1,315, Dated 5th September 1850.

2. WITH advertence to the suggestion conveyed in your sixth paragraph, for the registry of all deeds except such as relate to land by the Moonsiffs, the Court (without entering into the merits of the suggestion in other respects) observe that at present the Moonsiffs have not leisure enough to undertake the business of registry, in addition to the more proper duties of their office. Your proposal to require parties registering a deed to certify the fulfilment of the transaction does not exclude the possibility of frauds in the personation of those *soi-disant* parties, and therefore there would still be something more left for the Courts to do, on trying a suit on such a deed, than merely to consult the registry books.

3. In your seventh paragraph you speak of an anomaly in the law, as laid down in Clause 3, Section 6, Regulation VIII. of 1805; but the terms of that enactment which you quote, and your own remarks upon them show, that the fault which you impugn lies not in the law, but in the mistaken administration of it; and it is in your own power to correct any such error, if you have noticed it in the practice of the Courts subordinate to you, and thereby to put a stop to the mischief which you ascribe to its operation.

4. The Court entirely concur in the view taken by you of the baneful tendency and effects of the law relating to the redemption of mortgages, as stated in your eighth paragraph. In their judgment, usury laws are worse than useless, as they cannot be enforced, and only lead to fraud and perjury. It is to be hoped that the Government may be induced to take the subject into consideration, and to provide by legislative proceedings a remedy for an evil which has been the result of legislation.

5. Passing on to your 9th paragraph, the Court suppose it is unnecessary to refer you to Construction 1340, dated 18th May 1842. It must doubtless be allowed that the rule prescribed by note to Article VIII., Schedule (B.) Regulation X. of 1829, for the valuation of assessed and rent-free lands, and definite and indefinite portions of assessed estates, is exceptionable,

exceptionable, and has introduced an anomaly in its effect, with respect to the limits of the jurisdiction of the Courts of different grade.

6. In the matter discussed in your 10th paragraph, the Court believe the general rule to be that a reference should be made to the law officer regarding disputed or doubtful points of law, and see no objection to the rule sufficient to require legislative interference.

7. The subject of your 11th paragraph has been lately brought before the legislative, who have refused to alter the existing law touching the jurisdiction of Principal Sudder Ameens in suits exceeding in value Rs. 5,000. There is reason in your observation that, as the law now stands, the principle of our legislation that there shall be two appeals allowed in all descriptions of cases is infringed.

8. The Court perceive no difficulty in the question which you have brought forward in your 12th paragraph. They hold it to be the primary duty of the special Commissioner to declare whether the land claimed as rent free be liable to assessment or not, and that it is not his primary duty to decide whether one particular person has a right to be exempted from assessment, or another. Of course the liability of the land to assessment cannot be determined without reference to personal claims; and where the tenure is of a joint nature, or limited in its term, the special Commissioner is bound to decide during whose lives the right of Government to draw revenue from the holding is barred. At the same time disputes between coparceners as to the respective shares of each will fall within the province of the Civil Courts.

EXTRACT Paragraphs 25 and 26 from a Report from *S. Fraser*, Esq., Judge of *Bareilly*, No. 37, dated 11th May 1850, on the Administration of Civil Justice for the Year 1849.

25. THE system now in force also, of requiring the Nazir of a Court to hold himself responsible for the conduct of the Muzkooree Peons is, I submit, likely to be attended with inconvenience. The engagement necessarily involves the nomination and removal of the Peons at the Nazir's pleasure, but to carry out this view would involve much injustice to individuals, and open a door to much peculation. Many of the Peons in this jurisdiction were originally appointed by the Judge, and are old servants receiving from four to six per mensem. These may under the present rule be summarily dismissed by the Nazir on the slightest pretence; the appointment of a new Nazir may at any time lead to a total change in the Peons of a Court to the great obstruction of public business; whilst the transfer of a Nazir from one Court to another, which is sometimes expedient, becomes impracticable, owing to the possible inconvenience above adverted to, which may attend the step. A great change would undoubtedly have been made in the subordinate Courts had I not discountenanced it, but the Nazir, it cannot be denied, is placed in a position of much difficulty, when he is required to be responsible for a person whom he cannot trust, but whom he is unable to prove undeserving of confidence. Formerly the Peons were appointed by the Judge, and each was expected to furnish security for his appearance when required, to the amount of Rs. 50, and I am inclined to recommend this system in preference to the one now pursued. It may be thought that this does not furnish sufficient security against the misappropriation of money passing through their hands; but it is to be remembered, that when more than Rs. 50 are to be realized, two chuprassies are deputed, and a person always accompanies them on behalf of the party interested. The risks of abuse are not, therefore, so great as they at first appear to be, and after all, the chief inducement to public honesty must be sought in the value of the appointment.

26. Much irregularity exists in the registry of deeds; under the regulations the register is required to ascertain the due execution of a deed, and then after registry to return it to the party by whom it has been presented, with an endorsement specifying the date and hour of the day on which it has been registered, and the page on which it is entered in the register book (Regulation XX. 1812, Section 2, Clauses 1 & 2.) The question of authenticity is not disposed of by the act of registry; this is left open to be decided in the Court before which it may be brought for adjudication (Regulation XVII. 1803, Section 6); but the registers are not satisfied with carrying out the instruction of the Regulations; they deem it necessary to inquire into the payment of the consideration noted in the deed, and in some cases even the money is paid as a precautionary measure before them. This in my judgment is irregular, the registers are always, in the North-western Provinces, Judges of the subordinate Courts, and disputes connected with registered deeds will for the most part come before them; and they are thus liable to be influenced by proceedings with which they are extra-judicially acquainted, and which may not be on the record. The registers, I conceive, have nothing to say to the payment and realization of the consideration noted in the deed, and it is expedient they be in no way mixed up with it; it is well known that money is seldom paid before registry has been completed, and consequently falsehood being necessary under the inquiries made to secure the registry, it is by the present system encouraged to the detriment of the public morals.

Appendix, No. 14.

EXTRACT Paragraphs 3 and 4 of the Court's Reply, No. 803, dated 19th June 1850.

3. WITH advertence to the 25th paragraph of your letter, I am desired to refer you to Section 12, Regulation V. of 1804, you will perceive that Nazirs cannot remove the Peons of the establishment, unless they can "show sufficient cause to the satisfaction of the Judge, and not without his previous knowledge and sanction." So too the Nazirs can only appoint Peons, "subject to the approbation of the Judge."

4. The practice mentioned by you in the conclusion of your report, as prevailing in the registry offices in your jurisdiction, of making an inquiry into the payment and realization of the consideration noted in deeds presented for registry, is, I am instructed to inform you, quite irregular, and should be strictly prohibited. The registers of deeds are required to ascertain "the due execution" of the deeds preferred to them, but have no right or power to meddle with any other points, which it is the province of the Civil Courts to determine.

(True Extracts.)

F. B. Pearson,
Register.

LIST OF STATEMENTS.

No. 1.—GENERAL Abstract Report of Appeals depending before the Court of Sudder Dewany Adawlut, North-Western Provinces, on the 1st January 1850, and of the Number admitted and disposed of in the Year 1849.

No. 2.—Abstract Report of Causes depending on the 1st January 1850, and of the Number admitted and disposed of during the Year 1849, in the several Civil Courts in the North-Western Provinces.

No. 2. Part. 2.—Statement of the Operations of the Civil Courts in the North-western Provinces, classified with reference to the several Grades of Officers.

No. 3.—Abstract Statement, showing the Years in which were originally instituted, regular Suits and Appeals depending before the Sudder Dewany Adawlut, the Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs, in the North-western Provinces, on the 1st January 1850.

No. 4.—Statement showing the Period which would elapse before the Decisions of the regular Suits depending on the 1st January 1850, if calculated according to the Total Number disposed of in the several Courts in the North-Western Provinces, during the Year 1849.

No. 5.—Abstract Statement, showing the Total Value or Amount of Regular Suits, whether Original or in Appeal, depending in the several Civil Courts in the North-Western Provinces, on the 1st January 1850.

No. 6.—Abstract Statement required by the Government Resolution, under date the 19th May 1825.

No. 7.—Abstract Statement of Civil Suits tried with the assistance of Natives, under Regulation VI. of 1832, during the Year 1849.

No. 8.—Abstract Statement of the different descriptions of Original Suits instituted before the several Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs, in the North-western Provinces, during the Year 1849.

No. 9.—Abstract Statement of the Appellate Jurisdiction of the several Tribunals in the North-Western Provinces, showing what Number of Decrees in each Class of them was appealable, appealed, altered or reversed, during the Year 1849.

No. 10.—Abstract Numerical Statement of Applications for the execution of Decrees pending and instituted before, and disposed of in the several Civil Courts in the North-Western Provinces, during the Year 1849.

No. 11.—General Abstract of the most important Summary and Miscellaneous Suits disposed of by the Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs, during the Year 1849, and depending on the 1st January 1849 and 1850 respectively.

No. 12.—Abstract showing the result of Miscellaneous and Summary Appeals from the decisions of the Zillah Judges, preferred to the Sudder Dewany Adawlut, during the Year 1849.

F. B. Pearson,
Register.

No. 1.

GENERAL ABSTRACT REPORT of APPEALS depending before the Court of Sudder Dewany Adawlut, North-Western Provinces, on 1 January 1850, and of the Number Admitted and Disposed of in the Year 1849.

	Pending on 1st January 1849.	Admitted in the last 12 months.	Total.	Decided on Trial.			Remanded for Re-trial.	Dismissed on Default.	Adjusted or withdrawn.	Total.	Depending on 1st January 1850.	Increase.	Decrease.
				Confirmed.	Reversed.	Modified.							
Regular Appeals -	77	82	159	33	9	6	5	3	1	57	102	25	—
Special Appeals - -	26	171	197	54	15	9	71	1	- -	150	47	21	—
Total 1849 - -	103	253	356	87	24	15	76	4	1	207	149	46	—
„ 1848 - -	89	216	305	55	29	13	96	5	4	202	103	14	—
Increase - - -	14	37	51	32	- -	2	- -	- -	- -	5	46	—	—
Decrease - - -	- -	- -	- - -	- -	5	- -	20	1	3	—	—	—	—

No. 1, Part 2.	Pending on 1st January 1849.		Admitted in the last 12 months.		Total.		Decided on Trial.						Remanded for Re-trial.		Dismissed on Default.		Adjusted or withdrawn.		Total.		Depending on 1st January 1850.		Increase.		Decrease.	
							Confirmed.		Reversed.		Modified.															
	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.	Regular.	Special.
Judges - - -	7	15	6	119	13	134	4	46	–	11	–	7	–	39	–	1	–	–	4	104	9	30	2	15	–	–
P. S. Ameens - -	70	11	76	52	146	63	29	8	9	4	6	2	5	32	3	–	1	–	53	46	93	17	23	6	–	–
Total - - -	77	26	82	171	159	197	33	54	9	15	6	9	5	71	3	1	1	–	57	150	102	47	25	21	–	–

Specification of the Value of Appeals, Regular and Special, depending before the Court of Sudder Dewany Adawlut, North-western Provinces, on 1 January 1850.

	Rs.			Rs.
Not exceeding -	300	28	Amount or value	3,449
Ditto - - -	1,000	22	Ditto - -	30,145
Ditto - - -	5,000	20	Ditto - -	44,166
Ditto - - -	10,000	47	Ditto - -	3,45,619
Exceeding - -	10,000	32	Ditto - -	1,43,58,862
Total - - -		149		1,47,82,241

MEMORANDUM showing the Number of Cases finally disposed of, and Opinions, not being Final Judgments, recorded by the several Judges of the Sudder Dewany Adawlut in 1849.

	FINAL JUDGMENTS.		OPINIONS IN				TOTAL.	
			Cases Disposed of.		Cases not Disposed of.			
	Regular.	Special.	Regular.	Special.	Regular.	Special.		
Mr. B. Tayler - - -	7	12	2	12	- -	- -	33	Absent on leave from 8th to 18th February, and from 3d April to end of year.
Mr. G. P. Thompson - -	14	29	12	91	- -	- -	146	Absent on leave from 13th January to 13th February, died 11th November.
Mr. C. R. Cartwright - -	4	11	7	10	- -	- -	32	Absent on leave from 28th March to end of year.
Mr. A. W. Begbie - - -	3	23	12	71	- -	- -	109	Took his seat on the 14th April, and continued to end of year.
Mr. H. Lushington - - -	23	74	5	23	- -	- -	125	Took his seat on the 25th April, and continued to end of year.
Mr. F. H. Robinson - - -	6	1	2	1	- -	- -	10	Took his seat on the 20th November, and continued to end of year.
	57	150	40	208	- -	- -	455	

Amount value of cases decided during the year, 7,77,258.

S. D. A., N. W. P.,
Agra, 27 September 1850.

F. B. Pearson,
Register.

No. 2.

ABSTRACT REPORT of CAUSES depending on the 1st January 1850, and of the Number Admitted

1.	2. Pending on 1st January 1849.		3. Instituted during the Year.		4. Received by Transfer during the Year.		5. Total.		6. Transferred to other Courts.		7. Remaining for Trial.		8. Finally disposed of — Decided on Trial — For Plaintiff or Appellant. On their Merits.		9. Remanded for Re-trial.		10. Total.	
	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.
Regulation Provinces -	14,950	3,312	62,954	6,753	3,744	3,685	81,648	13,750	2,940	3,605	78,708	10,145	35,132	2,042	–	578	35,132	2,620
Hill Provinces - -	3,084	334	6,625	685	1,181	32	10,890	1,051	1,165	26	9,725	1,025	1,980	145	–	54	1,980	199
TOTAL - - -	18,034	3,646	69,579	7,438	4,925	3,717	92,538	14,801	4,105	3,631	88,433	11,170	37,112	2,187	–	632	37,112	2,819
COMPARATIVE ABSTRACT.																		
1848 - - - -	17,572	3,387	67,562	7,725	5,083	3,471	90,217	14,583	4,293	3,353	85,924	11,230	34,404	1,833	–	583	34,404	2,416
1849 - - - -	18,034	3,646	69,579	7,438	4,925	3,717	92,538	14,801	4,105	3,631	88,433	11,170	37,112	2,187	–	632	37,112	2,819
Increase - -	462	259	2,017	–	–	246	2,321	218	–	278	2,509	–	2,708	354	–	49	2,708	403
Decrease - -	–	–	–	287	158	–	–	–	188	–	–	60	–	–	–	–	–	–

S. D. A., N. W. P.,
Agra, 27th September 1850.

No. 2, Part 2.

STATEMENT of the OPERATIONS of the CIVIL COURTS in the North-Western

1.	2. Pending on 1st January 1849.		3. Instituted during the Year.		4. Received by Transfer during the Year.		5. Total.		6. Transferred to other Courts.		7. Remaining for Trial.		8. Finally disposed of — Decided on Trial — For Plaintiff or Appellant. On their Merits.		9. Remanded for Re-trial.		10. Total.	
	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.
19 Judges - -	9	2,332	59	6,753	689	82	757	9,167	727	3,396	30	5,771	9	833	–	438	9	1,271
22 Principal Sudder Ameens - -	1,039	980	2,017	–	546	3,603	3,602	4,583	83	209	3,519	4,374	1,404	1,209	–	140	1,404	1,349
14 Sudder Ameens -	1,591	–	5,750	–	1,166	–	8,507	–	102	–	8,405	–	3,257	–	–	–	3,257	–
100 Moonsiffs - -	12,311	–	55,128	–	1,343	–	68,782	–	2,028	–	66,754	–	30,462	–	–	–	30,462	–
TOTAL - - -	14,950	3,312	62,954	6,753	3,744	3,685	81,648	13,750	2,940	3,605	78,708	10,145	35,132	2,042	–	578	35,132	2,620
1 Commissioner -	–	72	85	254	2	16	87	342	65	23	22	319	7	33	–	20	7	5
1 Supdt. Hill States	5	15	10	61	–	–	15	76	–	–	15	76	5	19	–	8	5	2
2 Senior Assistants	894	246	1,756	370	154	15	2,804	631	954	3	1,850	628	204	93	–	26	204	11
1 Junior Assistant -	–	–	135	–	380	–	515	–	–	–	515	–	76	–	–	–	76	–
4 Sudder Ameens -	1,506	1	3,401	–	309	1	5,216	2	110	–	5,106	2	1,148	–	–	–	1,148	–
2 Moonsiffs - -	679	–	1,238	–	336	–	2,253	–	36	–	2,217	–	540	–	–	–	540	–
GRAND TOTAL - -	18,034	3,646	69,579	7,438	4,925	3,717	92,538	14,801	4,105	3,631	88,433	11,170	37,112	2,187	–	632	37,112	2,819

S. D. A., N. W. P.,
Agra, 27th September 1850.

No. 2.

and Disposed of during the Year 1849, in the several Civil Courts in the North-western Provinces.

11.		12.		13.		14.		15.		16.		17.		18.		19.		20.		21.	
Finally disposed of.																					
Decided on Trial.																					
For Defendent or Respondent.																					
On their Merits after summoning Respondent.		Without summoning Respondent under Clause 3, Section 16, Reg. V. 1831, Sect. 2, Reg. IX. 1831, and Act VII. 1838.				Total.		Total of Cases decided on Trial.		Dismissed on Default.		Adjusted or Withdrawn.		Total of every Description finally disposed of.		Pending at the end of the Year.		Increase.		Decrease.	
		On perusal of the Petition of Appeal and Decree of the lower Courts.		On perusal of Petition of Appeal and Record.																	
Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.
9,821	3,289	–	38	–	1,046	9,821	4,373	44,953	6,993	5,034	314	13,383	169	63,370	7,476	15,338	2,669	388	–	–	643
468	186	–	178	–	13	468	377	2,448	576	3,470	67	791	13	6,709	656	3,016	369	–	35	68	–
10,289	3,475	–	216	–	1,059	10,289	4,750	47,401	7,569	8,504	381	14,174	182	70,079	8,132	18,354	3,038	320	–	–	608
COMPARATIVE ABSTRACT.																					
9,506	3,244	–	265	–	1,093	9,506	4,602	43,910	7,018	8,711	410	15,269	156	67,890	7,584	18,034	3,646	–	–	–	–
10,289	3,475	–	216	–	1,059	10,289	4,750	47,401	7,569	8,504	381	14,174	182	70,079	8,132	18,354	3,038	–	–	–	–
783	231	–	–	–	–	783	148	3,491	551	–	–	–	26	2,189	548	320	–	–	–	–	–
–	–	–	49	–	34	–	–	–	–	207	29	1,095	–	–	–	–	608	–	–	–	–

F. B. Pearson,
Register.

No. 2, Part 2.

Provinces, classified with reference to the several Grades of Officers.

11.		12.		13.		14.		15.		16.		17.		18.		19.		20.		21.	
Finally disposed of.																					
Decided on Trial.																					
For Defendent or Respondent.																					
On their Merits after summoning Respondent.		Without summoning Respondent under Clause 3, Section 16, Reg. V. 1831, Sect. 2, Reg IX. 1831, and Act VII. 1838.				Total.		Total of Cases decided on Trial.		Dismissed on Default.		Adjusted or Withdrawn.		Total of every Description finally disposed of.		Pending at the end of the Year.		Increase.		Decrease.	
		On perusal of the Petition of Appeal and Decree of the lower Courts.		On perusal of Petition of Appeal and Record.																	
Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.
6	1,172	–	38	–	1,046	6	2,256	15	3,527	2	176	3	99	26	3,802	10	1,969	1	–	–	363
624	2,117	–	–	–	–	624	2,117	2,028	3,466	121	138	335	70	2,484	3,674	1,035	700	–	–	4	280
1,125	–	–	–	–	–	1,125	–	4,382	–	463	–	1,831	–	6,676	–	1,729	–	138	–	–	–
8,066	–	–	–	–	–	8,066	–	38,528	–	4,448	–	11,214	–	54,190	–	12,564	–	253	–	–	–
9,821	3,289	–	38	–	1,046	9,821	4,373	44,953	6,993	5,034	314	13,383	169	63,370	7,476	15,338	2,669	388	–	–	643
3	66	–	66	–	11	3	143	10	196	–	3	12	4	22	203	–	116	–	44	–	–
–	27	–	2	–	–	–	29	5	56	2	10	1	2	8	68	7	8	2	–	–	7
102	93	–	110	–	2	102	205	306	324	906	53	58	7	1,270	384	580	244	–	–	314	2
26	–	–	–	–	–	26	–	102	–	107	–	55	–	264	–	251	–	251	–	–	–
250	–	–	–	–	–	250	–	1,398	–	1,510	1	539	–	3,447	1	1,659	1	153	–	–	–
87	–	–	–	–	–	87	–	627	–	945	–	126	–	1,698	–	519	–	–	–	160	–
10,289	3,475	–	216	–	1,059	10,289	4,750	47,401	7,569	8,504	381	14,174	182	70,079	8,132	18,354	3,038	320	–	–	608

F. B. Pearson,
Register.

No. 3.

ABSTRACT STATEMENT showing the Years in which were originally Instituted REGULAR SUITS and APPEALS, depending before the Sudder Dewany Adawlut, the Judges, Principal Sudder Ameens, Sudder Ameens, and Moonsiffs, in the North-Western Provinces, on the 1st January 1850.

	1842.		1843.		1844.		1845.		1846.		1847.		1848.		1849.		TOTAL.	
	Regular Suits.	Appeals.	Regular Suits.	Appeals.	Regular Suits.	Appeals.	Regular Suits.	Appeals.	Regular Suits.	Appeals.	Regular Suits.	Appeals.	Regular Suits.	Appeals.	Regular Suits.	Appeals.	Regular Suits.	Appeals.
Sudder Dewany Adawlut, N. W. P.	–	–	–	–	–	–	–	–	–	–	–	–	–	24	–	125	–	149
Regulation Provinces	–	–	–	–	–	–	–	–	2	–	13	–	53	104	15,270	2,565	15,338	2,669
Hill Provinces	–	–	–	–	–	–	–	–	–	–	–	–	1	–	3,015	369	3,016	369
TOTAL	–	–	–	–	–	–	–	–	2	–	13	–	54	128	18,285	3,059	18,354	3,187

S. D. A., N. W. P.,
Agra, 27 September 1850.

F. B. Pearson,
Register.

No. 4.

STATEMENT showing the Period which would elapse before the Decisions of the REGULAR SUITS depending on the 1st January 1850, if calculated according to the Total Number Disposed of in the several Courts in the North-Western Provinces during the Year 1849.

	Depending on the 1st January 1850.	Disposed of during the Year 1849.	Average Period which would elapse before the Decisions of the Number of Suits depending in each Court according to the foregoing Statement of the Number disposed of in the past Year.
Sudder Dewany Adawlut	149	207	8·637 months.
Zillah Judges	1,979	3,822	6·213 months.
Principal Sudder Ameens	1,735	6,158	3·380 months.
Sudder Ameens	1,729	6,676	3·107 months.
Moonsiffs	12,564	54,190	2·782 months.
TOTAL	18,156	71,053	3·066 months.
Kumaon	3,204	6,032	6·374 months.
Subathoo	181	1,333	1·629 months.
TOTAL	21,541	78,418	3·296 months.

COMPARATIVE ABSTRACT.

1848	21,783	75,676	3·454 months.
1849	21,541	78,418	3·296 months.

S. D. A., N. W. P.,
Agra, 27 September 1850.

F. B. Pearson,
Register.

No. 5.

ABSTRACT STATEMENT showing the Total Value or Amount of REGULAR SUITS, whether Original or in Appeal, depending in the several Civil Courts in the North-western Provinces, on the 1st January 1850.

	ORIGINAL SUITS.					APPEALS.			GRAND TOTAL.
	Judges.	Principal Sudder Ameens.	Sudder Ameens.	Moonsiffs.	TOTAL.	Judges.	Principal Sudder Ameens.	TOTAL.	
	Total Value of Cases pending at the close of 1849	Total Value of Cases pending at the close of 1849.	Total Value of Cases pending at the close of 1849.	Total Value of Cases pending at the close of 1849.	Total Value of Cases pending at the close of 1849.	Total Value of Cases pending at the close of 1849.	Total Value of Cases pending at the close of 1849.	Total Value of Cases pending at the close of 1849.	Total Value of Cases pending at the close of 1849.
Sudder Dewany Adawlut, N.W. P.	- -	- -	- -	- -	- -	- -	- -	1,47,82,241	1,47,82,241
Regulation Provinces - - -	1,80,142	43,35,345	3,92,162	8,45,441	57,53,090	7,66,060	1,27,252	8,93,312	66,46,402
Hill Provinces - - - -	4,308	24,686	43,033	9,934	82,861	12,540	4,816	17,356	1,00,217
TOTAL - - -	1,84,450	43,60,031	4,36,095	8,55,375	58,35,951	7,78,600	1,32,068	1,56,92,909	2,15,28,860
COMPARATIVE ABSTRACT.									
1848 - - - -	2,77,395	1,88,15,637	3,91,382	8,94,303	2,03,78,717	9,58,558	1,19,737	24,51,714	2,28,30,431
1849 - - - - -	1,84,450	43,60,081	4,36,095	8,55,375	5,835,951	7,78,600	1,32,068	1,56,92,909	2,15,28,860
Increase - - - -	- -	- -	44,713	- -	- -	- -	12,331	1,32,41,195	—
Decrease - - - -	92,945	1,44,55,606	- -	38,928	1,45,42,766	1,79,958	- -	- -	13,01,571

S. D. A., N. W. P., Agra, 27 September 1850. *F. B. Pearson*, Register.

No. 6.

ABSTRACT STATEMENT required by the Government Resolution under date the 19th May 1825.

	Abstract Statement of Regular Suits instituted in 1849, with the view of setting aside Summary Suits.	Number of Cases which the Moonsiffs were precluded from receiving in consequence of the Claim being advanced in *formâ pauperis*.	TOTAL.
Regulation Provinces - - - - -	486	34	520
Hill Provinces - - - - - -	—	—	—
TOTAL - - -	486	34	520
COMPARATIVE ABSTRACT.			
1848 - - - - - - -	548	8	556
1849 - - - - - - -	486	34	520
Increase - - - - -	- - -	26	—
Decrease - - - - -	62	- - -	36

S. D. A., N. W. P., Agra, 27 September 1850. *F. B. Pearson*, Register.

No. 7.

ABSTRACT STATEMENT of CIVIL SUITS tried with the Assistance of Natives under Regulation VI. of 1832, during the Year 1849.

	Suits tried with the assistance of a Punchayut.			Suits tried with the assistance of Assessors.			Suits tried with the assistance of a Jury.		
	Number decided in accordance with the Award of the Punchayut.	Number decided contrary to the award of the Punchayut.	TOTAL.	Number decided in accordance with the Award of the Assessors.	Number decided contrary to the Award of the Assessors.	TOTAL.	Number decided in accordance with the Verdict of the Jury.	Number decided contrary to the Verdict of the Jury.	TOTAL.
Regulation Provinces -	41	1	42	9	- - -	9	5	- - -	5
Hill Provinces - - -	21	1	22	3	- - -	3	—	—	—
TOTAL - - -	62	2	64	12	- - -	12	5	- - -	5
COMPARATIVE ABSTRACT.									
1848 - - - -	50	3	53	42	1	43	30	1	31
1849 - - - -	62	2	64	12	- - -	12	5	- - -	5
Increase - - -	12	1	11	—	—	—	—	—	—
Decrease - -	- - -	- - -	- -	30	1	31	25	1	26

S. D. A., N. W. P., Agra, 27 September 1850. *F. B. Pearson*, Register.

No. 8.

ABSTRACT STATEMENT of the different Descriptions of ORIGINAL SUITS instituted before the several Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs, in the North-western Provinces, during the Year 1849.

	1. Suits connected with Land Interest.	2. Suits for Real Property on conveyance by Sale.	3. Suits for Real Property on conveyance by Gift.	4. Suits for Real Property on conveyance by Mortgage.	5. Suits for Real Property on conveyance by Will.	6. Suits for Real Property on conveyance by Dowry.	7. Suits for Real Property on right of Pre-emption.	8. Inheritance under the Mahomedan Law.	9. Inheritance under the Hindoo Law.	10. Claims in right of Adoption.	11. Lakhiraj suits under Section 30, Regulation II. 1819.	12. Suits regarding Puttee and other dependent Tenures.	13. Suits to contest sales by Collectors for arrears of Government Dues.	14. Suits for Land not before included, such as Boundary Suits, &c.	15. Debts on Bond or otherwise.	16. Suits of Bankers or Traders.	17. Religious Suits connected with Caste, rights of Priests, &c.	18. Damages for Breach of Contract.	19. For recovery of Money Embezzled.	20. Wages.	21. Suits connected with Indigo, Sugar, Silk, and other staple Products.	22. Suits for Personal Property not before included.	23. Suits for defamation of Character.
Regulation Provinces - - -	6,652	2,057	114	1,069	4	27	152	421	854	6	11	832	26	1,533	38,423	5,700	86	153	327	169	618	3,720	—
Hill Provinces - - - - - -	627	32	4	80	70	7	26	1	459	2	-	462	-	5	3,545	304	19	116	179	192	218	277	—
TOTAL - - -	7,279	2,089	118	1,149	74	34	178	422	1,313	8	11	1,294	26	1,538	41,968	6,004	105	269	506	361	836	3,997	—
S. D. A., instituted in 1849 - -	56	26	2	28	-	-	3	10	5	-	2	9	1	-	13	24	-	2	-	1	6	65	—
Disposed of - - -	48	15	-	24	-	1	3	3	3	-	2	6	1	-	19	14	-	1	-	2	5	60	—

COMPARATIVE ABSTRACT.

1848 - - - - - - -	6,913	1,936	105	1,007	4	45	135	450	1,379	21	13	1,567	8	1,653	39,225	7,028	104	274	429	497	756	4,013	—
1849 - - - - - - -	7,279	2,089	118	1,149	74	34	178	422	1,313	8	11	1,294	26	1,538	41,968	6,004	105	269	506	361	836	3,997	—
Increase - - - - -	366	153	13	142	70	-	43	-	-	-	-	-	18	-	2,743	-	1	-	77	-	80	-	—
Decrease - - - - -	-	-	-	-	-	11	-	28	66	13	2	273	-	115	-	1,024	-	5	-	136	-	16	—

S. D. A., N. W. P.,
Agra, 27 September 1850.

F. B. Pearson,
Register.

No. 9.

ABSTRACT STATEMENT of the APPELLATE JURISDICTION of the several Tribunals in the North-western Provinces, showing what NUMBER of DEGREES in each Class of them was Appealable, Appealed, Affirmed, Altered or Reversed, during the Year 1849.

—	Description of Cases.	ORIGINAL SUITS AND FIRST APPEALS. Number Appealable. 1. Cases decided on full Trial.	2. Cases decided *ex parte*.	3. Cases decided on confession of Judgment.	4. TOTAL.	PROPORTIONS. 5. Of Column 9 to Col. 1.	6. Of Column 9 to Col. 1 × 2.	7. Of Column 9 to Column 1 × 2 × 3.	FIRST AND SECOND APPEALS. 8. Number Pending at the end of 1848. Before Sudder Dewany Adawlut.	Before Zillah Authorities.	9. Number Appealed during the Year 1849. To Sudder Dewany Adawlut.	To Zillah Authorities.	10. Total Number under Trial during the Year 1849. Before Sudder Dewany Adawlut.	Before Zillah Authorities.	11. Number Confirmed. By Sudder Dewany Adawlut.	By Judge.	By Principal Sudder Ameen.	TOTAL.	12 Number Modified or Reversed. By Sudder Dewany Adawlut.	By Judge.	By Principal Sudder Ameen.	TOTAL.	13. Total Decided during the Year. By Sudder Dewany Adawlut.	By Zillah Authorities.
									Reg. *Spl.*		*Reg.* *Spl.*		*Reg.* *Spl.*		*Reg.* *Spl.*				*Reg.* *Spl.*				*Reg.* *Spl.*	
Regulation Provinces	Original Suits and Appeals.	31,328	11,153	9,465	51,946	22·61	16·68	13·64	77 26	3,312	82 171	6,833	159 197	10,145	33 54	2,256	2,117	4,373	20 95	1,271	1,349	2,620	53 149	6,993
Hill Provinces - -	Ditto - ditto -	1,970	762	292	3,024	35·07	25·29	22·85	– –	334	– –	691	– –	1,025	– –	178	199	377	– –	81	118	199	– –	576
	TOTAL - -	33,298	11,915	9,757	54,970	23·35	17·2	14·14	77 26	3,646	82 171	7,524	*159 197	11,170	33 54	2,434	2,316	4,750	20 95	1,352	1,467	2,819	53 149	7,569
102 Moonsiffs - -	Original Suits -	20,454	9,651	9,050	39,155	27·44	18·64	14·33	– –	2,391	– –	5,614	– –	8,005	– –	1,581	1,990	3,571	– –	768	1,212	1,980	– –	5,551
18 Sudder Ameens -	Ditto - - -	3,400	1,830	550	5,780	26·76	17·39	15·74	– –	681	– –	910	– –	1,591	– –	260	326	586	– –	204	255	459	– –	1,045
25 Pl. Sudder Ameens	Ditto - - -	1,929	351	156	2,436	20·01	18·58	18·11	70 11	574	76 52	1,000	146 63	1,574	29 8	593	–	593	20 38	380	–	380	49 46	973
	Appeals - -	3,706	83	1	3,790																			
21 Judges - -	Original Suits -	30	–	–	30	3·28	3·28	3·28	7 15	–	6 119	–	13 134	–	4 46	–	–	–	– 57	–	–	–	4 103	–
	Appeals - -	3,779	–	–	3,779																			
	TOTAL - -	33,298	11,915	9,757	54,970	23·35	17·2	14·14	77 26	3,646	82 171	7,524	159 197	11,170	33 54	2,434	2,316	4,750	20 95	1,352	1,467	2,819	53 149	7,569

1.—Memorandum showing the Proportion in which the Regular and Special Appeals from the Decisions of the Principal Sudder Ameens have been Confirmed or Reversed by the Judges in the Year 1849.

	Regular Appeals.	Special Appeals.
Confirmed - - - - - - - - - - - -	525	68
Reversed - - - - - - - - - - - -	366	14
TOTAL - - -	891	82

2.—Memorandum showing the Proportion in which Appeals from the Decisions of the Sudder Ameens and Moonsiffs have been Confirmed or Reversed by the Judges and Principal Sudder Ameens in the Year 1849.

	Confirmed.	Reversed.
Appeals disposed of by the Judges - - - - - -	1,841	972
By the Principal Sudder Ameens - - - - - -	2,316	1,467
TOTAL - - -	4,157	2,439

COMPARATIVE ABSTRACT.

1848 - - -	32,088	12,105	6,735	50,928	25·1	18·23	15·82	49	40	3,387	83	133	7,841	132	173	11,228	22	33	2,669	1,933	4,602	24	114	1,322	1,094	2,416	46	147	7,018
1849 - - -	33,298	11,915	9,757	54,970	23·35	17·2	14·14	77	26	3,646	82	171	7,524	159	197	11,170	33	54	2,434	2,316	4,750	20	95	1,352	1,467	2,819	53	149	7,569
Increase - -	1,210	–	3,022	4,042	–	–	–	28	–	259	–	38	–	27	24	–	11	21	–	383	148	–	–	30	373	403	7	2	551
Decrease - -	–	190	–	–	–	–	–	–	14	–	1	–	317	–	–	58	–	–	235	–	–	4	19	–	–	–	–	–	–

* Two Appeals from the Court of Request at Kamptee included.

S. D. A., N. W. P.,
Agra, 27 September 1850.

F. B. Pearson,
Register.

No. 10.

ABSTRACT NUMERICAL STATEMENT of Applications for the Execution of DECREES pending and instituted before, and disposed of in the several CIVIL COURTS in the NORTH-WESTERN PROVINCES, during the Year 1849.

1.	2.	Brought on the File during the Year.					Disposed of.						Specification of the Years in which the Cases in Column 11 were filed or re-admitted.						Explanation of the Cause of Delay in the Execution of Decrees which have been on the File for One Year or more.				
		3.	4.	5.	6.		7.	8.	9.	10.	11.		12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	Total pending on the 1st January 1849.	Newly Instituted.	Re-admitted.	Received by Transfer.	Total filed in 1849.	Grand Total.	Cases struck off the File, the Decree having been completely executed on the Decree-holder, after taking out Execution, having filed a Razeenamah.	Cases struck off the File after partial Enforcement, the Decree-holder having omitted to proceed with the Execution within the prescribed Period, by pointing out further Property liable for the Decree, or by taking other steps in execution of it.	Cases struck off the File without any part of the Decree being carried into effect, owing to the Decree-holder having, after taking out Execution, failed to proceed in the Matter within the prescribed Period.	Transferred to other Courts.	Total of every Description disposed of.	Pending on the 31st December 1849.	Before 1844.	In 1845.	In 1846.	In 1847.	In 1848.	In 1849.	Dustuk issued, or Defendant not found, or List of Property not given, or other Neglect of the Plaintiff.	Property under Sale by the Collector or other Officer, or Money sent for from the Collector's Office.	Under objections to Sale, &c., and under Inquiry if appealed or not.	Property under Investigation.	Notice or Dustuk issued and not yet returned.
Regulation Provinces - - -	9,685	31,379	19,506	1,698	51,083	61,668	15,539	9,981	24,339	977	50,836	10,832	1	–	–	–	47	10,784	–	30	11	6	1
Hill Provinces - - - - -	568	1,825	135	1,048	3,008	3,576	1,179	22	694	1,030	2,925	651	–	–	–	–	*1	650	–	–	–	–	–
TOTAL - - -	10,253	33,204	19,641	2,146	54,991	65,244	16,718	10,003	25,033	2,007	53,761	11,483	1	–	–	–	48	11,434	–	30	11	6	1

COMPARATIVE ABSTRACT.

1848 - - - - - - -	9,348	30,491	18,793	2,144	51,428	60,776	15,894	8,545	24,060	2,024	50,523	10,253	–	1	–	4	44	10,204	5	22	18	4	–
1849 - - - - - - -	10,253	33,204	19,641	2,146	54,991	65,244	16,718	10,003	25,033	2,007	53,761	11,483	1	–	–	–	48	11,434	–	30	11	6	1
Increase - - - - -	905	2,713	848	2	3,563	4,468	824	1,458	973	–	3,238	1,230	*1	–	–	–	4	1,230	–	8	–	2	1
Decrease - - - - -	–	–	–	–	–	–	–	–	–	17	–	–	–	1	–	4	–	–	5	–	7	–	–

* Pending since 1848 on account of having been transferred to Calcutta for realization of the amount.

S. D. A., N. W. P.,
Agra, 27 September 1850.

F. B. Pearson,
Registrar.

No. 11.

GENERAL ABSTRACT of the most important SUMMARY and MISCELLANEOUS SUITS disposed of by the Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs, during the Year 1849, and depending on the 1st January 1849 and 1850 respectively.

	DEPENDING ON THE 1st JANUARY 1849.								DISPOSED OF DURING THE YEAR 1849.								DEPENDING ON THE 1st JANUARY 1850.							
	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI. 1814, and Section 2, Regulation II. 1825.	Petitions for Summary Appeals under Clause 4, Section 3, Regulation XXVI. 1814, and Act No. XXII. 1838, and Petitions under Act XVI. of 1845.	Petitions of Miscellaneous and Interlocutory Appeals.	Petitions of Appeal under Clause 5, Section 3, and Clause 2, Section 5, Regulation VII. 1825.	Petitions of Appeal under Section 7, Regulation VII. 1832, and Section 5, Act VI. 1843, and Petitions of Appeal from Orders of Fine.	Petitions for the Redemption and Foreclosing of Mortgages under Section 2, Regulation I. 1798, and Section 8, Regulation XVII. 1806.	Applications for the Execution of Decrees, and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI. 1814, and Section 2, Regulation II. 1825.	Petitions for Summary Appeals under Clause 4, Section 3, Regulation XXVI. 1814, and Act No. XXII. 1838, and Petitions under Act XVI. of 1845.	Petitions of Miscellaneous and Interlocutory Appeals.	Petitions of Appeal under Clause 5, Section 3, and Clause 2, Section 5, Regulation VII. 1825.	Petitions of Appeal under Section 7, Regulation VII. 1832, and Section 5, Act VI. 1843, and Petitions of Appeal from Orders of Fine.	Petitions for the Redemption and Foreclosing of Mortgages under Section 2, Regulation I. 1798, and Section 8, Regulation XVII. 1806.	Applications for the Execution of Decrees, and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI. 1814, and Section 2, Regulation II. 1825.	Petitions for Summary Appeals under Clause 4, Section 3, Regulation XXVI. 1814, and Act No. XXII. 1838, and Petitions under Act XVI. of 1845.	Petitions of Miscellaneous and Interlocutory Appeals.	Petitions of Appeal under Clause 5, Section 3, and Clause 2, Section 5, Regulation VII. 1825.	Petitions of Appeal under Section 7, Regulation VII. 1832, and Section 5, Act VI. 1843, and Petitions of Appeals from Orders of Fine.	Petitions for the Redemption and Foreclosing of Mortgages under Section 2, Regulation I. 1798, and Section 8, Regulation XVII. 1806.	Applications for the Execution of Decrees, and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.
Regulation Provinces - -	39	107	21	55	451	77	9,973	10,723	167	498	107	188	1,932	888	52,951	56,731	37	65	8	27	360	102	11,112	11,711
Hill Provinces - - -	-	-	2	-	-	-	571	573	3	2	165	-	-	-	2,982	3,152	-	-	9	-	-	1	655	665
TOTAL - - -	39	107	23	55	451	77	10,544	11,296	170	500	272	188	1,932	888	55,933	59,883	37	65	17	27	360	103	11,767	12,376
Judges - - - -	27	107	23	55	451	77	121	861	97	500	272	188	1,932	888	1,039	4,916	17	65	17	27	360	103	89	678
Principal Sudder Ameens -	12	-	-	-	-	-	1,843	1,855	73	-	-	-	-	-	8,762	8,835	20	-	-	-	-	-	1,912	1,932
Sudder Ameens - - -	-	-	-	-	-	-	1,363	1,363	-	-	-	-	-	-	4,832	4,832	-	-	-	-	-	-	1,643	1,643
Moonsiffs - - - -	-	-	-	-	-	-	7,217	7,217	-	-	-	-	-	-	41,300	41,300	-	-	-	-	-	-	8,123	8,123
TOTAL - - -	39	107	23	55	451	77	10,544	11,296	170	500	272	188	1,932	888	55,933	59,883	37	65	17	27	360	103	11,767	12,376

COMPARATIVE ABSTRACT.

1848 - - - - -	60	99	28	48	433	68	9,642	10,378	219	482	376	186	1,747	746	52,494	56,250	40	107	23	55	451	77	10,547	11,200
1849 - - - - -	39	107	23	55	451	77	10,544	11,296	170	500	272	188	1,932	888	55,933	59,883	37	65	17	27	360	103	11,767	12,376
Increase - -	-	8	-	7	18	9	902	918	-	18	-	2	185	142	3,439	3,683	-	-	-	-	-	26	1,220	1,076
Decrease - - -	21	-	5	-	-	-	-	-	49	-	104	-	-	-	-	-	3	42	6	28	91	-	-	-

S. D. A., N. W. P.,
Agra, 27 September 1850.

F. B. Pearson,
Register.

No. 12.

ABSTRACT showing the Result of MISCELLANEOUS and SUMMARY APPEALS from the DECISIONS of the ZILLAH JUDGES, preferred to the SUDDER DEWANY ADAWLUT, during the Year 1849.

	Applications for the Admission of Special Appeals.								Summary Appeals under Regulation XXVI. 1814, Section 3.							Summary Appeals under Regulation VII. 1825.							All other Miscellaneous Appeals.							
												Decisions of the Lower Courts.							Decisions of the Lower Courts.							Decisions of the Lower Courts.				
	Pending 1st January 1849.	Preferred in 1849.	Total.	Admitted.	Re-admitted on Petition for Review of Order.	Rejected.	Struck off or otherwise disposed of.	Pending 1st January 1850.	Pending 1st January 1849.	Preferred in 1849.	Total.	Confirmed.	Reversed.	Struck off or otherwise disposed of.	Pending 1st January 1850.	Pending 1st January 1849.	Preferred in 1849.	Total.	Confirmed.	Reversed.	Struck off or otherwise disposed of.	Pending 1st January 1850.	Pending 1st January 1849.	Preferred in 1849.	Total.	Confirmed.	Reversed.	Struck off or otherwise disposed of.	Pending 1st January 1850.	Miscellaneous Business arising in and disposed of by Sudder Dewany Adawlut.
Regulation Provinces	152	640	792	163	8	418	27	176	4	22	26	10	9	2	5	2	–	2	2	–	–	–	127	401	528	236	66	98	128	–
Hill Provinces	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL	152	640	792	163	8	418	27	176	4	22	26	10	9	2	5	2	–	2	2	–	–	–	127	401	528	236	66	98	128	568

COMPARATIVE ABSTRACT.

1848	133	525	658	133	1	337	35	152	5	15	20	3	6	7	4	–	2	2	–	–	–	2	176	417	593	246	103	117	127	640
1849	152	640	792	163	8	418	27	176	4	22	26	10	9	2	5	2	–	2	2	–	–	–	127	401	528	236	66	98	128	568
Increase	19	115	134	30	7	81	–	24	–	7	6	7	3	–	1	2	–	–	2	–	–	–	–	–	–	–	–	–	1	–
Decrease	–	–	–	–	–	–	8	–	1	–	–	–	–	5	–	–	2	–	–	–	–	2	49	16	65	10	37	19	–	72

S. D. A., N. W. P.,
Agra, 27 September 1850.

F. B. Pearson,
Register.

Appendix, No. 15.

STATEMENT of the JUDICIAL DECISIONS in the EAST INDIA COMPANY'S COURTS, under the several Presidencies, in the latest Year of which an Account can be given, showing by what Authority the several Decisions were pronounced. Appendix, No. 15.

BENGAL.—CRIMINAL JUSTICE, 1850.

STATEMENTS submitted by the COURT of NIZAMUT ADAWLUT, relative to the Administration of CRIMINAL JUSTICE in the Territories subject to the Government of *Bengal*, during the Year 1850.

ABSTRACT STATEMENTS relative to the Administration of CRIMINAL JUSTICE in the LOWER PROVINCES for 1850.

(No. 875.)

From the Register of the Sudder Dewanny Adawlut to *J. P. Grant*, Esq., Secretary to the Government of Bengal.

Sir, Fort William, 22 August 1851.

Nizamut Adawlut.
Present:
A. Dick, esq.
Sir R. Barlow, bart.
J. R. Colvin and
J. Dunbar, esqrs.
Judges.
and
A. J. M. Mills, esq.,
Officiating Judge.

I AM directed by the Court to request that you will lay before his Honor the Deputy Governor, the annexed Abstract Statements, relating to the administration of Criminal Justice in the Lower Provinces, for the year 1850.

2. The Statements have been prepared in the form of those for 1847, and following years.

I have, &c.
(signed) *B. J. Colvin*, Register.

LIST OF STATEMENTS FOR 1850.

No. 1. STATEMENT of the Number of Persons brought to trial, acquitted, and convicted in the year 1850, by the Magistrates, Joint Magistrates, and Assistants and the Sudder Ameens and Law Officers, in the Lower Provinces, and the Number committed to take their trial at the Sessions.

No. 2. Statement showing the Number of Persons brought to trial, acquitted, and convicted in the year 1850, by the Sessions Courts in the Lower Provinces, and the Number of Persons whose cases were referred to the Nizamut Adawlut.

No. 3. Statement showing the Number of Criminal Cases referred or appealed to the Nizamut Adawlut during the year 1850, with the orders passed thereon, together with an Abstract Statement of Criminal Business disposed of during the year 1850.

No. 4. Statement showing the Number of Appeals preferred to the Sessions Courts during the year 1850, from the orders of the Magistrates, Joint Magistrates, Assistants with special powers, and other Assistants in the Lower Provinces in Criminal Trials, as well as in Miscellaneous Cases.

No. 5. Statement of Summary Suits under Act IV. of 1840, disposed of in the Lower Provinces, in the year 1850.

No. 6. Abstract of the Calendar of Persons convicted and acquitted by the Magistrates and Assistants, Deputy Magistrates, Principal Sudder Ameens, Sudder Ameens and Law Officers in the Lower Provinces, during the year 1850.

No. 7. Statement showing the Number of Persons in Confinement in the Lower Provinces, in the year 1850, in default of security for good conduct, or to keep the peace.

No. 8. Statement of Criminal Cases tried with the assistance of Natives, under Regulation VI. of 1832, or the Law Officers, in the Lower Provinces, in the year 1850.

No. 9. Statement of the Sentences passed by the several Criminal Courts in the Lower Provinces, during the year 1850.

B. J. Colvin, Register.

No. 1.

ABSTRACT STATEMENT of the Number of PERSONS BROUGHT to TRIAL, ACQUITTED, and CONVICTED in the Year 1850, by the Magistrates, Joint Magistrates, and Assistants, and the Sudder Ameens and Law Officers in the Lower Provinces, and the Number Committed to take their Trial at the Sessions.

	3. Prisoners under Examination on the 1st January 1850.	4. Apprehended during the Year.	5. Received by Transfer.	6. TOTAL.	7. Convicted.	8. Acquitted.	9. Committed.	10. Died.	11. Escaped.	12. Transferred.	Pending. 13. In Gaol.	Pending. 14. On Bail.	15. TOTAL.	Explanation of Column 8. Summoned by the Magistrate and his Subordinates.	Sent in by the Police.	Released on Bail by the Police, and not required to appear before the Magistrate.	TOTAL.
TOTAL	2,326	93,606	420	96,352	55,252	34,292	3,615	83	493	468	637	1,512	2,149	18,633	8,773	6,886	34,292
COMPARATIVE ABSTRACT.																	
1849	2,317	99,424	302	102,043	59,363	35,628	3,663	90	585	388	694	1,632	2,326	18,223	10,569	6,836	35,628
1850	2,326	93,606	420	96,352	55,252	34,292	3,615	83	493	468	637	1,512	2,149	18,633	8,773	6,886	34,292
Increase	9	—	118	—	—	—	—	—	—	80	—	—	—	410	—	50	—
Decrease	—	5,818	—	5,691	4,111	1,336	48	7	92	—	57	120	177	—	1,796	—	1,336

B. J. Colvin, Register.

No. 2.

ABSTRACT STATEMENT showing the Number of PERSONS BROUGHT to TRIAL, ACQUITTED, and CONVICTED in the Year 1850, by the Sessions Courts in the Lower Provinces, and the Number of Persons whose Cases were referred to the Nizamut Adawlut.

	3. Prisoners under Trial on the 1st January 1850.	4. Committed in 1850.	5. Received back from the Nizamut Adawlut.	6. Received by Transfer.	7. TOTAL.	8. Convicted.	9. Acquitted.	10. Referred to Nizamut Adawlut.	11. Commitment Cancelled.	12. Died.	13. Escaped.	14. Transferred.	15. Pending.
TOTAL	383	*3,742	17	5	4,147	1,740	1,226	529	39	21	—	5	587
Deduct		127											
		3,615											
COMPARATIVE ABSTRACT.													
1849	500	3,663	6	8	4,177	1,839	1,361	535	32	24	1	2	383
1850	383	*3,742	17	5	4,147	1,740	1,226	529	39	21	—	5	587
Increase	—	79	11	—	—	—	—	—	7	—	—	3	204
Decrease	117	—	—	3	30	99	135	6	—	3	1	—	—

* Including 10 persons whose commitments were cancelled.
„ 2 ditto committed by Sessions Judge of Moorshedabad.
„ 115 ditto ditto by Captain Nation, Assistant General Superintendent Thuggee Department.
127

B. J. Colvin, Register.

No. 3.

ABSTRACT STATEMENT showing the Number of CRIMINAL CASES Referred or Appealed to the Nizamut Adawlut during the Year 1850, with the Orders passed thereon, together with an Abstract Statement of Criminal Business disposed of during the Year.

	Trials referred under the Regulations.							Trials called for on Perusal of the Abstract.							Petitions of Appeals from Sentences of the Sessions Courts presented to the Court or forwarded by the Sessions Judge.						Trials called for on Petitions of Appeal.							Magistrates' Trials referred under the Circular Order 18th March 1842, and Act XXXI., 1841.						
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.
	Pending on the 1st January 1850.	Received during the Year 1850.	Total Number of Persons under Trial.	Number of Persons Convicted.	Number of Persons Acquitted.	Number of Persons whose Cases were Remanded.	Pending at the end of the Year 1850.	Pending on the 1st January 1850.	Received during the Year 1850.	TOTAL.	Order Confirmed.	Order Modified.	Order Reversed.	Pending at the end of the Year 1850.	Pending on the 1st January 1850.	Received during the Year 1850.	TOTAL.	Petition rejected as being beyond Time, or for some other Irregularity.	Petition Admitted, and the Case called for.	Pending at the end of the Year 1850.	Pending on the 1st January 1850.	Received during the Year 1850.	TOTAL.	Order Confirmed.	Order Modified.	Order Reversed.	Pending at the end of the Year 1850.	Pending on the 1st January 1850.	Received during the Year 1850.	TOTAL.	Magistrates' Order Confirmed.	Magistrates' Order Modified.	Magistrates' Order Reversed.	Pending at the end of the Year 1850.
Regulation Provinces	14	202	519	305	176	16	8	1	25	26	10	4	11	1	1	378	379	48	325	6	17	320	337	206	31	94	6	3	32	35	10	4	19	2
Non-Regulation Provinces	–	26	48	33	6	9	–	–	3	3	2	–	1	–	–	5	5	–	5	–	3	5	8	2	2	4	–	–	–	–	–	–	–	–
GRAND TOTAL	14	228	567	338	182	25	8	1	28	29	12	4	12	1	1	383	384	48	330	6	20	325	345	208	33	98	6	3	32	35	10	4	19	2
	242			545							28							378						339							33			

Of the 634 Trials decided during the Year 1850,	Regulation Provinces.	Non-Regulation Provinces.
Mr. Aber Dick, recorded his opinion on	111	6
Mr. C. Tucker, ditto	6	–
Sir Robert Barlow, ditto	105	9
Mr. W. B. Jackson, ditto	102	4
Mr. J. R. Colvin, ditto	148	10
Mr. J. Dunbar, ditto	185	12
	657	41
	698	

COMPARATIVE ABSTRACT.

1849	5	258	621	420	149	10	14	–	20	20	6	3	10	1	4	290	294	2	291	1	7	287	294	156	17	101	20	2	36	38	7	3	25	3
1850	14	228	567	338	182	25	8	1	28	29	12	4	12	1	1	383	384	48	330	6	20	325	345	208	33	98	6	3	32	35	10	4	19	2
Increase	9	–	–	–	33	15	–	1	8	9	6	1	2	–	–	93	90	46	39	5	13	38	51	52	16	–	–	1	–	–	3	1	–	–
Decrease	–	30	54	32	–	–	6	–	–	–	–	–	–	–	3	–	–	–	–	–	–	–	–	–	–	3	14	–	4	3	–	–	6	1

ATTENDANCE OF JUDGES.

Mr. C. Tucker, joined 12th Dec.
Mr. A. Dick, absent till 4th Feb.
Sir R. Barlow, absent from 1st to 24th February.
Mr. W. B. Jackson, absent from 1st to 24th March.
Mr. J. R. Colvin, present throughout the year.
Mr. J. Dunbar, till 12th December.

B. J. Colvin, Register.

No. 4.

ABSTRACT STATEMENT showing the Number of APPEALS Preferred to the Sessions Courts, during the Year 1850, from the Orders of the Magistrates, Joint Magistrates, Assistants with Special Powers, and Other Assistants in the Lower Provinces, in Criminal Trials as well as in Miscellaneous Cases, with the Orders passed thereon.

	APPEALS IN REGULAR TRIALS.							APPEALS IN MISCELLANEOUS CASES.						
	2. No. Pending on 1 January 1850.	3. Preferred during the Year.	4. TOTAL.	5. Appeal Rejected.	6. Order Confirmed.	7. Order Modified or Reversed.	8. Pending on 1 January 1851.	9. No. Pending on 1 January 1850.	10. Preferred during the Year.	11. TOTAL.	12. Appeal Rejected.	13. Order Confirmed.	14. Order Modified or Reversed.	15. Pending on 1 January 1851.
TOTAL - -	256	4,844	5,100	521	2,568	1,740	271	273	3,231	3,504	502	1,455	1,064	483

COMPARATIVE ABSTRACT.

1849 - - -	385	4,982	5,368	483	2,859	1,770	256	523	2,887	3,410	448	1,516	1,173	273
1850 - - -	256	4,844	5,100	521	2,568	1,740	271	273	3,231	3,504	502	1,455	1,064	483
Increase -	- - -	- - -	- - -	38	- - -	- - -	15	- - -	344	94	54	- - -	- - -	210
Deerease -	129	138	268	- - -	291	30	- - -	250	- - -	- - -	- - -	61	109	—

B. J. Colvin, Register.

No. 5.

ABSTRACT STATEMENT of SUMMARY SUITS under Act IV. of 1840, Disposed of in the Lower Provinces in the Year 1850.

	Pending on 1 January 1850.	Preferred during the Year.	Received by Transfer.	TOTAL.	Transferred to other Courts.	Remaining to be Disposed of.	Decided on their Merits.	Adjusted or Withdrawn.	Dismissed on Default.	Total Disposed of.	Pending on 1 January 1851.
TOTAL - - -	777	5,810	1,556	8,143	1,566	6,577	3,785	666	1,378	5,829	748

COMPARATIVE ABSTRACT.

1849 - - -	714	5,688	1,245	7,647	1,266	6,381	3,484	644	1,476	5,604	777
1850 - - -	777	5,810	1,556	8,143	1,566	6,577	3,785	666	1,378	5,829	748
Increase - -	63	122	311	496	300	196	301	22	- - -	225	—
Decrease -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	98	- - -	29

B. J. Colvin, Register.

No. 6.

ABSTRACT of the Calendar of PERSONS CONVICTED and ACQUITTED by the Magistrates, Joint Magistrates, Assistants, Deputy Magistrates, Principal Sudder Ameens, Sudder Ameens and Law Officers in the Lower Provinces, during the Year 1850.

	By the Magistrates.			By the Joint Magistrates.			By the Assistants.			By the Deputy Magistrates with Magisterial Powers.			By the Deputy Magistrates with Special Powers.			By the Deputy Magistrates with Ordinary Powers.			By the Principal Sudder Ameens with Magisterial Powers.			By the Principal Sudder Ameens without Magisterial Powers.			By the Sudder Ameens with and without Special Powers.			By the Law Officers with and without Special Powers.			TOTAL.		
	Cases.	Number of Persons		Cases.	Number of Persons		Cases.	Number of Persons		Cases.	Number of Persons		Cases.	Number of Persons		Cases.	Number of Persons		Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons.		Cases.	Number of Persons		Cases.	Number of Persons	
		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.		Punished.	Acquitted.
TOTAL - -	16,195	18,928	12,351	10,070	11,614	7,840	4,001	4,522	2,411	8,982	10,981	6,605	1,481	1,548	902	77	86	19	489	434	401	560	668	364	437	466	336	5,218	6,005	3,063	47,510	55,252	34,292

COMPARATIVE ABSTRACT.

1849 -	17,183	22,420	13,961	8,448	8,973	6,458	4,669	5,717	2,878	6,651	8,139	5,528	2,899	3,891	1,651	760	693	340	736	752	627	634	785	470	741	874	592	5,872	7,119	3,213	48,593	59,363	35,628
1850 -	16,195	18,928	12,351	10,070	11,614	7,840	4,001	4,522	2,411	8,982	10,981	6,605	1,481	1,548	902	77	86	19	489	434	401	560	668	364	437	466	336	5,218	6,005	3,063	47,510	55,252	34,292
Increase -	-	-	-	1,622	2,641	1,382	-	-	-	2,331	2,842	1,077	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease -	988	3,492	1,610	-	-	-	668	1,195	467	-	-	-	1,418	2,343	749	683	607	321	247	318	226	74	117	106	304	408	256	654	1,114	150	1,083	4,111	1,336

B. J. Colvin, Register.

No. 7.

ABSTRACT STATEMENT showing the Number of PERSONS in CONFINEMENT in the Lower Provinces in the Year 1850, in default of Security for Good Conduct, or to keep the Peace.

	2. Number of Prisoners in Gaol on 1st January 1850.	3. Ordered to furnish Security during the Year.	4. TOTAL.	5. Released during the Year. On furnishing the required Security.	6. Released during the Year. On furnishing reduced Security.	7. Released during the Year. On Moochulka.	8. Released during the Year. Unconditionally.	9. Transferred to other Districts to give Security.	10. Died.	11. Escaped.	12. In Confinement on the 1st January 1851.
TOTAL	1,362	1,627	2,989	182	197	5	1,524	3	52	-	1,026
COMPARATIVE ABSTRACT.											
1849	1,001	1,864	2,865	170	48	22	1,208	5	47	2	1,363
1850	1,362	1,627	2,989	182	197	5	1,524	3	52	-	1,026
Increase	361	-	124	12	149	-	316	-	5	—	—
Decrease	-	237	-	-	-	17	-	2	-	2	337

B. J. Colvin, Register.

No. 8.

ABSTRACT STATEMENT of CRIMINAL CASES Tried with the Assistance of Natives, under Regulation VI. of 1832, or the Law Officers in the Lower Provinces in the Year 1850.

	Number of Cases decided by the Sessions Judges.	Cases Tried with the Assistance of a Punchayet. Number of Cases in which Sentence was passed, in accordance with the Award of the Punchayet.	Cases Tried with the Assistance of a Punchayet. Number of Cases in which Sentence was passed contrary to the Award of the Punchayet.	Cases Tried with the Assistance of a Punchayet. TOTAL.	Cases Tried with the Assistance of Assessors. Number of Cases in which Sentence was passed, in accordance with the Opinion of the Assessors.	Cases Tried with the Assistance of Assessors. Number of Cases in which Sentence was passed contrary to the Opinion of the Assessors.	Cases Tried with the Assistance of Assessors. TOTAL.	Cases Tried with the Assistance of a Jury. Number of Cases in which Sentence was passed in accordance with the Verdict of the Jury.	Cases Tried with the Assistance of a Jury. Number of Cases in which Sentence was passed contrary to the Verdict of the Jury.	Cases Tried with the Assistance of a Jury. TOTAL.	Cases Tried with the Assistance of the Law Officers. Number of Cases in which Sentence was passed in accordance with the Opinion of the Law Officers.	Cases Tried with the Assistance of the Law Officers. Number of Cases in which Sentence was passed contrary to the Opinion of the Law Officer.	Cases Tried with the Assistance of the Law Officers. TOTAL.
TOTAL	1,131	-	-	-	76	16	92	113	25	138	578	83	661
COMPARATIVE ABSTRACT.													
1849	1,258	-	-	-	98	27	125	171	18	189	627	92	719
1850	1,131	-	-	-	76	16	92	113	25	138	578	83	661
Increase	-	-	-	-	-	-	-	-	7	—	—	—	—
Decrease	127	-	-	-	22	11	33	58	-	51	49	9	58

B. J. Colvin, Register.

No. 9.

ABSTRACT STATEMENT of the SENTENCES PASSED by the several Criminal Courts in the Lower Provinces, during the Year 1850.

	BY THE MAGISTRATES AND THEIR ASSISTANTS.										BY THE SESSIONS COURTS.																			
1.	2. Imprisonment for 3 Years.	3. Ditto 2 ditto.	4. Ditto 1 Year.	5. Ditto 6 Months.	6. Ditto less than 6 ditto.	7. Fined.	8. Security.	9. Dismissed from Office.	10. Flogged.	11. TOTAL.	12. Imprisonment for 16 Years.	13. Ditto 15 ditto.	14. Ditto 14 ditto.	15. Ditto 13 ditto.	16. Ditto 12 ditto.	17. Ditto 11 ditto.	18. Ditto 10 ditto.	19. Ditto 9 ditto.	29. Ditto 8 ditto.	21. Ditto 7 ditto.	22. Ditto 6 ditto.	23. Ditto 5 ditto.	24. Ditto 4 ditto.	25. Ditto 3 ditto.	26. Ditto 2 ditto.	27. Ditto 1 Year.	28. Ditto less than 1 ditto.	29. Fined and Discharged.	30. TOTAL.
TOTAL - -	740	257	1,173	1,188	12,885	34,014	1,721	2,371	903	55,252	77	–	90	–	7	2	106	39	21	311	21	352	82	246	133	109	95	8	1,699
																												Add for discrepancies - - -	41
																													1,740

COMPARATIVE ABSTRACT.

1849 - - -	975	409	1,068	1,324	14,003	36,453	1,932	2,199	998	59,363	14	–	44	–	18	6	104	25	55	391	21	382	161	287	125	85	69	–	1,787
1850 - - -	740	257	1,173	1,188	12,885	34,014	1,721	2,371	903	55,252	77	–	90	–	7	2	106	39	21	311	21	352	82	246	133	109	95	–	1,740
Increase - -	–	–	105	–	–	–	–	172	–	–	63	–	46	–	–	–	2	14	–	–	–	–	–	–	8	24	26	–	–
Decrease - -	235	152	–	136	1,118	2,439	211	–	95	4,111	–	–	–	–	11	4	–	–	34	80	–	30	79	41	–	–	–	–	47

	BY THE NIZAMUT ADAWLUT.																							
	31. Number of Persons Convicted in 1850.	32. Imprisonment for 21 Years.	33. Ditto 16 ditto.	34. Ditto 15 ditto.	35. Ditto 14 ditto.	36. Ditto 13 ditto.	37. Ditto 12 ditto.	38. Ditto 11 ditto.	39. Ditto 10 ditto.	40. Ditto 9 ditto.	41. Ditto 8 ditto.	42. Ditto 7 ditto.	43. Ditto 6 ditto.	44. Ditto 5 ditto.	45. Ditto 4 ditto.	46. Ditto 3 ditto.	47. Ditto 2 ditto.	48. Ditto 1 Year.	49. Ditto less than 1 Year.	50. Fined and Discharged.	51. Imprisonment for Life.	52. Transportation.	53. Death.	54. TOTAL.
TOTAL - -	388	3	–	–	55	–	–	–	24	–	–	42	5	33	8	18	7	2	19	3	16	56	14	305

COMPARATIVE ABSTRACT.

1849 - - -	388	- -	–	–	50	1	–	–	34	–	–	37	–	39	14	39	15	11	11	- -	17	105	15	388
1850 - - -	305	3	–	–	55	–	–	–	24	–	–	42	5	33	8	18	7	2	19	3	16	56	14	305
Increase - -	- -	3	–	–	5	–	–	–	–	–	–	5	5	- -	- -	- -	- -	- -	8	3	—	—	—	...
Decrease - -	83	- -	–	–	–	1	–	–	10	–	–	–	–	6	6	21	8	9	- -	- -	1	49	1	83

B. J. Colvin, Register.

Appendix, No. 15.

NON-REGULATION PROVINCES.—CRIMINAL JUSTICE, 1850.

STATEMENTS submitted by the COURT of NIZAMUT ADAWLUT, relative to the Administration of CRIMINAL JUSTICE in the NON-REGULATION PROVINCES, for 1850.

(No. 1393.)

From the Register of the Nizamut Adawlut to *J. P. Grant*, Esq., Secretary to the Government of Bengal.

Nizamut Adawlut.
Present:—J. R. Colvin, Esq., Judge.

Sir, Fort William, 26 December 1851.

IN continuation of my letter, No. 875, dated the 22d August last, I am directed by the Court to forward to you the accompanying Abstract Statements relating to the administration of criminal justice in the Non-regulation Provinces,* for the year 1850.

* Hazareebaugh, Assam, Tenasserim, Arrakan, Cachar, and Cossya Hills.

I have, &c.
(signed) *B. J. Colvin*, Register.

No. 1.

COMPARATIVE ABSTRACT STATEMENT of the Number of PERSONS BROUGHT to TRIAL, ACQUITTED, and CONVICTED in the Years 1849 and 1850, by the Magistrates and their Assistants, and the Sudder Ameens in the Extra-Regulation Provinces, and the Number Committed to take their Trial at the Sessions.

1. Years.	2. Prisoners under Examination on the 1st January 1849 and 1850.	3. Apprehended during the Two Years.	4. Received by Transfer.	5. Total.	6. Convicted.	7. Acquitted.	8. Committed.	9. Died.	10. Escaped.	11. Transferred.	12. Pending. In Gaol.	12. Pending. On Bail.	12. Pending. Total.	13. Remarks.
1849 - -	265	13,611	48	13,924	8,065	5,152	356	21	8	14	136	172	308	
1850 - -	308	14,361	20	14,689	8,155	5,800	347	10	10	22	128	217	345	

B. J. Colvin, Register.

No. 2.

COMPARATIVE ABSTRACT STATEMENT showing the Number of PERSONS BROUGHT to TRIAL, ACQUITTED, and CONVICTED, in the Years 1849 and 1850, by the Sessions Courts in the Extra-Regulation Provinces, and the Number of Persons whose Cases were referred to the Nizamut Adawlut.

1. Years.	2. Prisoners under Trial on 1st Jan. 1849 and 1850.	3. Committed in 1849 and 1850.	4. Received back from the Nizamut Adawlut.	5. Received by Transfer.	6. Total.	7. Convicted.	8. Acquitted.	9. Referred to the Nizamut Adawlut.	10. Commitments Cancelled.	11. Died.	12. Escaped.	13. Transferred.	14. Pending.	15. Remarks.
1849 - -	54	356	- -	- -	410	187	128	44	4	3	-	6	38	
1850 - -	38	343	- -	- -	381	177	81	40	12	-	-	3	68	
Deduct difference between actual and nominal Number -						11								
						166								

B. J. Colvin, Register.

No. 3.

COMPARATIVE ABSTRACT STATEMENT showing the Number of PERSONS whose Cases were referred to the Nizamut Adawlut by the Sessions Courts in the Extra-Regulation Provinces, during the Years 1849 and 1850, and the Manner in which they were disposed of.

1. Years.	2. Pending on the 1st Jan. 1849 and 1850.	3. Referred during the Two Years.	4. Total under Trial.	5. Convicted.	6. Acquitted.	7. Remanded to the Sessions Courts.	8. Trials Quashed.	9. Died.	10. Escaped.	11. Under Trial.	12. Remarks.
1849 - -	- - -	44	44	34	6	- -	1	1	- -	2	
1850 - -	2	40	42	33	6	1	- -	- -	- -	2	

B. J. Colvin, Register.

No. 4.

COMPARATIVE ABSTRACT STATEMENT showing the Number of APPEALS preferred to the Sessions Courts, during the Years 1849 and 1850, from the Orders of the Magistrates and Joint Magistrates in the Extra-Regulation Provinces, in Criminal Trials as well as in Miscellaneous Cases, with the Orders passed thereon.

	Appeals in Regular Trials.							Appeals in Miscellaneous Cases.							
1. Years.	2. Number Pending on the 1st Jan. 1849 and 1850.	3. Preferred during the 2 Years.	4. TOTAL.	5. Appeals Rejected.	6. Orders Confirmed.	7. Orders Modified or Reversed.	8. Pending on the 1st Jan. 1850 and 1851.	9. Number Pending on the 1st Jan. 1849 and 1850.	10. Preferred during the 2 Years.	11. TOTAL.	12. Appeals Rejected.	13. Orders Confirmed.	14. Orders Modified or Reversed.	15. Pending on the 1st Jan. 1850 and 1851.	16. REMARKS.
1849 -	41	302	343	27	174	105	37	27	217	244	36	151	41	16	*Not including 7 } Transferred to other Courts.
1850 -	37	382	419	68	196	119	*29	16	270	286	53	127	77	†26	†Not including 3 } Transferred to other Courts.

B. J. Colvin, Register.

No. 3.

COMPARATIVE ABSTRACT STATEMENT of CIVIL SUITS Tried with the Assistance of Native Assessors in the Division of *Assam*, for the Years 1849 and 1850.

	Suits Tried with the Assistance of a Punchayet.			Suits Tried with the Assistance of Assessors.			Suits Tried with the Assistance of a Jury.		
——	Number Decided in accordance with the Award of the Punchayet.	Number Decided contrary to the Award of the Punchayet.	TOTAL.	Number Decided in accordance with the Opinion of the Assessors.	Number Decided contrary to the Opinion of the Assessors.	TOTAL.	Number Decided in accordance with the Verdict of the Jury.	Number Decided contrary to the Verdict of the Jury.	TOTAL.
1849 - -	68	7	75	—	—	—	—	—	—
1850 - -	50	1	51	3	- - -	3	—	—	—

B. J. Colvin, Register.

No. 1.

COMPARATIVE ABSTRACT STATEMENT of REGULAR SUITS and APPEALS Pending, Instituted, and Disposed of by all the Authorities, British and Native, in the Division of *Arracan*, in the Years 1849 and 1850.

1. ——	2. Pending on the 1st January 1849 and 1850.	3. Instituted or Received by Transfer in 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Transferred, or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand Total, Original Suits - -	257	1,177*	1,434	747	339	85	1,171	263
Grand Total, Appeals - - -	127	161	288	127	13	13	153	135
1850:								
Grand Total, Original Suits - -	263	1,167	1,430	766	362	2	1,130	300
Grand Total, Appeals - - -	135	174	309	110	21	–	131	178

B. J. Colvin, Register.

No. 2.

COMPARATIVE ABSTRACT STATEMENT of MISCELLANEOUS CASES Pending, Instituted, and Disposed of by all the Authorities, British and Native, in the Division of *Arracan*, in the Years 1849 and 1850.

1.	2. Pending on the 1st January 1849 and 1850.	3. Instituted or Received by Transfer in 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Transferred, or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand , Execution of Decrees -	45	506	551	482	8	8	498	53
Grand otal, other Miscellaneous Cases	14	781	795	635	60	66	761	34
1850:								
Grand Total, Execution of Decrees -	53	477	530	475	18	- -	493	37
Grand Total, other Miscellaneous Cases	34	957	991	715	52	174	941	50

B. J. Colvin, Register.

No. 3.

COMPARATIVE ABSTRACT STATEMENT of CIVIL SUITS Tried in *Arracan*, with the Assistance of Native Assessors, in the Years 1849 and 1850.

	Suits Tried with the Assistance of a Punchayet.			Suits Tried with the Assistance of Assessors.			Suits Tried with the Assistance of a Jury.		
	Number Decided in accordance with the Award of the Punchayet.	Number Decided contrary to the Award of the Punchayet.	TOTAL.	Number Decided in accordance with the Opinion of the Assessors.	Number Decided contrary to the Opinion of the Assessors.	TOTAL.	Number Decided in accordance with the Verdict of the Jury.	Number Decided contrary to the Verdict of the Jury.	TOTAL.
1849 - -	1	- - -	1	- - -	2	2	3	- - -	3
1850 - -	13	- - -	13	1	1	2	—	—	—

B. J. Colvin, Register.

No. 1.

COMPARATIVE ABSTRACT STATEMENT of REGULAR SUITS and APPEALS Pending, Instituted, and Disposed of by all the Authorities, British and Native, in the *Tenasserim Provinces*, in the Years 1849 and 1850.

1.	2. Pending on the 1st January 1849 and 1850.	3. Instituted or Received by Transfer in 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Transferred, or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand Total, Original Suits - -	283	6,253	6,536	4,268	1,917	251	6,436	100
Grand Total, Appeals - - -	50	595	645	422	35	21	478	167
1850:								
Grand Total, Original Suits - -	100	7,064	7,164	4,755	2,051	158	6,964	200
Grand Total, Appeals - - -	167	691	858	658	57	40	755	103

B. J. Colvin, Register.

No. 1.

COMPARATIVE ABSTRACT STATEMENT of REGULAR SUITS and APPEALS Pending, Instituted, and Disposed of by all the Authorities, British and Native, of Zillah *Cachar*, in the Years 1849 and 1850.

1.	2. Pending on the 1st January 1849 and 1850.	3. Instituted or Received by Transfer in 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Transferred, or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand Total, Original Suits - -	110	487	597	274	210	7	491	106
Grand Total, Appeals - - - - - -		34	34	25	1	7	33	1
1850:								
Grand Total, Original Suits - -	106	553	659	319	221	17	557	102
Grand Total, Appeals - - -	1	28	29	13	1	14	28	1

B. J. Colvin, Register.

No. 2.

COMPARATIVE ABSTRACT STATEMENT of MISCELLANEOUS CASES Pending, Instituted, and Disposed of by all the Authorities, British and Native, of Zillah *Cachar*, in the Years 1849 and 1850.

1.	2. Pending on the 1st January 1849 and 1850.	3. Instituted in the Years 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Transferred, or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand Total, Execution of Decrees -	19	136	155	127	- -	- -	127	28
Grand Total, other Miscellaneous Cases	11	437	448	435	- -	- -	435	13
1850:								
Grand Total, Execution of Decrees -	28	133	161	137	- -	- -	137	24
Grand Total, other Miscellaneous Cases	13	446	459	449	- -	- -	449	10

B. J. Colvin, Register.

No. 1.

COMPARATIVE ABSTRACT STATEMENT of REGULAR SUITS Pending, Instituted, and Disposed of in the Civil Court of the *Cossyah Hills*, in the Years 1849 and 1850.

	1. Pending at the end of December 1849 and 1850.	2. Instituted during the Years 1849 and 1850.	3. Received by Transfer.	4. TOTAL.	5. Transferred to other Courts.	6. Remaining for Trial.	Finally Disposed of.						13. Pending on the 1st January 1850 and 1851.
							Decided on Trial.			10. Adjusted or Withdrawn.	11. Dismissed on Default.	12. TOTAL.	
							7. In favour of Plaintiff.	8. In favour of Defendant.	9. TOTAL.				
1849 - -	26	57	- -	83	- -	83	19	4	23	9	34	66	17
1850 - -	17	102	- -	119	1	118	24	3	27	14	46	87	31

B. J. Colvin, Register.

Appendix, No. 15.

BENGAL—CIVIL JUSTICE, 1850.

STATEMENTS submitted by the COURT of SUDDER DEWANNY ADAWLUT, relative to the Administration of CIVIL JUSTICE in the Territories subject to the Government of *Bengal*, during the Year 1850.

(No. 1,193.)

Sudder Dewanny Adawlut.

From the Register of the Sudder Dewanny Adawlut to *J. P. Grant*, Esq., Secretary to the Government of Bengal.

Present:
Aber Dick, Esq., Sir R. Barlow, Bt., and J. R. Colvin, and J. Dunbar, Esqrs. } Judges.

Sir, Fort William, 18 July 1851.

I AM directed to forward, for the purpose of being submitted to the Honorable the Deputy Governor, the Abstract Statements, as per annexed list, relative to the administration of Civil Justice in the Districts under the control of the Court for the year 1850.

2. The Statements have been prepared in the form of those for 1847, with additional explanations in Statement* No. 1 regarding the Regular and Special Appeals remanded for re-trial, in which the mode of inserting remands, suggested in your letter, No. 1,280, dated 18th ultimo, had been previously adopted.

* Nos. 1, 2, and 11 have been already sent with my letter, No. 937, dated 26th May last.

Mr. C. Tucker joined on the 12th December.
Mr. A. Dick absent till 4th February.
Sir R. Barlow absent from 1st to 24th February.
Mr. W. B. Jackson absent from 1st to 24th March.
Mr. J. R. Colvin present throughout the year.
Mr. J. Dunbar present till 12th December.

3. There were five Judges attached to the Court during the past year, one throughout the year, and four nearly so. The late Mr. Tucker joined the Court on the 12th December, when Mr. Dunbar left. The aggregate of the periods for which all the Judges attended, was four years, nine months, and eight days in 1850 to four years, five months, and 27 days in 1849.

4. Mr. Jackson conducted the duties of the English Department, until the return of Mr. Tucker, and Mr. Dunbar had charge of the Special Commissioner's Office. Mr. A. J. M. Mills officiated as Special Commissioner from 23d January to 5th February.

† Regular Appeals	270	369
Special Appeals	99	
‡ Regulation Provinces	262	311
Non ditto ditto	49	
§ Regular Appeals	260	420
Special Appeals	160	
‖ Regulation Provinces	288	335
Non ditto ditto	47	

5. The number of Regular and Special Appeals on the 1st January 1850 was 369†, and that of applications for the admission of Special Appeals was 311‡. The state of the two files at the close of 1850 was as follows:

Regular and Special Appeals	420§
Applications for the admission of Special Appeals	335‖

	1st January 1850.	1st January 1851.
¶ Summary Appeals connected with execution of Zillah Decrees, &c.	242	153
Summary Decrees connected with execution of Sudder Decrees	48	31

6. The state of the Summary Appeal Files, under their two leading heads, was at the commencement and close of the year as in the margin¶.

7. Explanation and remarks on the state of the Files in 1850, have been offered in the papers forwarded with my letter above referred to, No. 937, of the 26th May last, to which your letter No. 1,280. of the 18th ultimo, was in reply.

8. In addition to the work shown in the Civil Statements, Mr. Dunbar disposed of cases in the Special Commissioner's Office as below:

Regular Appeals	265
Petitions of Appeal	374
Appeals gone through, but postponed for further information	41

I have, &c.

(signed) *B. J. Colvin*, Register.

LIST of STATEMENTS submitted with COURT'S LETTER, No. 1,193, dated 18th July 1851.

1.* ANNUAL Abstract Report of Appeals depending before the Presidency Court of Sudder Dewanny Adawlut on the 1st January 1850 and 1851, and of the number admitted and disposed of during the year 1850. * Sent with letter, No. 937.

2.† General Abstract Statement of Cases decided by the Sudder Dewanny Adawlut during 1850. † Ibid.

3. Abstract Statement of Regular Cases depending on the 1st January 1850 and 1851, and of the number admitted and disposed of during the year 1850, in the several Zillah and City Courts in the Lower Provinces.

4. Abstract Statement showing in one view the number of cases that were pending in the several Lower Courts on the 1st January 1850, the number admitted during that year, the number disposed of, and the number depending at the end of the same year, with the discrepancies with the Returns exhibit.

5. Abstract Statement of Civil Suits tried and decided under Regulation VI. 1832, in the Lower Provinces during the year 1850.

6. Abstract Statement showing the years in which the Regular Suits and Appeals pending before the Sudder Dewanny Adawlut, the Zillah and City Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs, were originally instituted.

7. Abstract Statement intended to show the period which would elapse before the decision of the Regular Suits depending in the Civil Courts on 1st January 1851, if calculated according to the average number of decisions passed during the last five years.

8. General Abstract Statement of the different descriptions of original Suits instituted before the Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs of the several Zillah and City Courts in the Lower Provinces during the year 1850.

9. Statement showing the total value or amount in Company's rupees of Regular Suits, whether original or in appeal, depending in the several Zillah and City Courts in the Lower Provinces on the 1st January 1851.

10. Abstract Statement exhibiting the number of Appealable Cases decided by the several classes of Native Judges in the year 1850, the number of appeals actually preferred from their decisions within the year, and the number of previous appeals pending on the 1st January of that year, with the manner in which the appeals were disposed of.

11.‡ Result of the Miscellaneous and Summary Appeals from the decisions of Zillah Judges and Principal Sudder Ameens preferred to the Sudder Dewanny Adawlut in the year 1850. ‡ Sent with letter, No. 937.

12. Abstract Statement of Summary and Miscellaneous Suits disposed of by the Judges during the year 1850, and depending on the 1st January 1850 and 1851, respectively.

13. Abstract Statement of Summary and Miscellaneous Suits disposed of by the Principal Sudder Ameens, Sudder Ameens and Moonsiffs during the year 1850, and depending on the 1st January 1850 and 1851, respectively.

14. General Abstract of Summary and Miscellaneous Suits disposed of during the year 1850, and depending on the 1st January 1850 and 1851, respectively.

15. Abstract Numerical Statement of applications for the execution of Decrees pending and instituted before, and disposed of by, the Judges and other Officers for the year 1850.

B. J. Colvin, Register.

No. 1.

ANNUAL ABSTRACT REPORT of APPEALS depending before the PRESIDENCY COURT of Sudder Dewanny Adawlut on the 1st January 1850 and 1851, and of the Number Admitted and Disposed of during the Year 1850.

—	Depending 1st January 1850.	Admitted in last 12 Months.	TOTAL.	DISPOSED OF.						Depending on the 1st January 1851.	Increase.	Decrease.	—
				Decided on Trial.	Remanded for further Investigation.		Dismissed on Default.	Adjusted or withdrawn.	Transferred to other Jurisdictions.	TOTAL.			
Regular Appeals -	270	161	*431	98	- - - -	*45	9	19	–	171	260	–	10	The Court was closed for 120 days during the year, on account of Sundays and holidays.
Special Appeals -	99	345	444	72	Upon hearing of applications -	162	4	4	–	284	160	61	–	
					After trial on certificate -	42 †204								
TOTAL - -	369	506	875	170	- - - -	249	13	23	–	455	420	61	10	

COMPARATIVE STATEMENT OF 1849 AND 1850.

1849 - - -	335	333	668	190	79	12	18	–	299	369	44	10
1850 - - -	369	506	875	170	249	13	23	–	455	420	61	10
Increase - -	34	173	207	–	170	1	5	–	156	51	17	–
Decrease - -	–	–	–	20	—	–	–	–	–	–	–	–

*Of these 45 remands upon view of petition of appeal under Section II., Clause 2, Regulation IX. of 1851	- -	- -	12
Viz., Full bench, after hearing and argument	- -	3	—
Single sittings	9	—	—
In which proceedings under Section X., Regulation XXVI. of 1814, not recorded	3	—	—
Decision incomplete	6	—	—
Remands upon regular hearing and trial	- -	- -	33
Full bench	- -	25	—
Proceedings under Section X., Regulation XXVI. of 1814, not recorded	13	—	—
Decision incomplete	12	—	—
Single sittings	- -	8	—
Proceedings under Section X., Regulation XXVI. of 1814, not recorded	1	—	—
Decision incomplete	7	—	—
			45
† Remands under Section II., Clause 2, Regulation IX. of 1831	- -	- -	162
Remands after regular hearing and trial	- -	- -	42
			204

SPECIFICATION of APPEALS, Regular and Special, depending before the COURT of SUDDER DEWANNY ADAWLUT on the 1st January 1851.

	Rs.			Rs.
Not exceeding - - - - -	500	106	Amount or value -	16,742
Ditto - - - - - - -	1,600	52	Ditto - - -	51,554
Ditto - - - - - - -	5,000	55	Ditto - - -	1,88,816
Ditto - - - - - - -	10,000	108	Ditto - - -	8,37,071
Exceeding - - - - - -	10,000	99	Ditto - - -	42,71,856
	TOTAL - - - -	420	- - - -	53,66,039

MEMORANDUM showing the Number of FINAL JUDGMENTS recorded, and Opinions delivered by the several Judges of the Sudder Dewanny Adawlut in 1850.

	Final Judgments.		Opinions delivered.	TOTAL.	
	Regular.	Special.			
Mr. A. Dick, Sir R. Barlow, and Messrs. W. B. Jackson, J. R. Colvin, J. Dunbar, A. W. Begbie, and H. W. Deane	1	-	-	1	
Mr. A. Dick, Sir R. Barlow, and Messrs. W. B. Jackson, J. R. Colvin and J. Dunbar	1	-	-	1	
Mr. A. Dick, Sir R. Barlow, and Mr. J. R. Colvin	15	52	-	67	
Mr. A. Dick, Sir R. Barlow, and J. Dunbar	16	-	-	16	
Messrs. A. Dick, W. B. Jackson, and J. R. Colvin	21	19	-	40	
Messrs. A. Dick, J. R. Colvin, and J. Dunbar	-	1	-	1	
Sir R. Barlow, and Messrs. J. R. Colvin and J. Dunbar	32	12	-	44	
Sir R. Barlow, and Messrs W. B. Jackson and J. R. Colvin	42	37	-	79	
Messrs. W. B. Jackson, J. R. Colvin, and J. Dunbar	2	-	-	2	
Messrs. C. Tucker and W. B. Jackson	-	22	-	22	
Messrs. A. Dick and W. B. Jackson	-	2	-	2	
Messrs. A. Dick and J. R. Colvin	-	5	-	5	
Messrs. A. Dick and J. Dunbar	-	20	-	20	
Sir R. Barlow and Mr. J. R. Colvin	-	31	-	31	
Sir R. Barlow and Mr. J. Dunbar	-	11	-	11	
Messrs. W. B. Jackson and J. R. Colvin	-	23	-	23	
Messrs. W. B. Jackson and J. Dunbar	-	12	-	12	
Messrs. J. R. Colvin and J. Dunbar	-	35	-	35	
Mr. C. Tucker	4	-	-	4	Joined 12th December.
Mr. A. Dick	20	-	6	26	Absent till 4th February.
Sir R. Barlow	5	-	-	5	Absent from 1st to 24th February.
Mr. W. B. Jackson	2	1	-	3	Absent from 1st to 24th March.
Mr. J. R. Colvin	10	1	-	11	Present throughout the year.
Mr. J. Dunbar	-	-	-	-	Present till 12th December.
	171	284	6	461	

B. J. Colvin, Register.

STATE of the General Files during the Year 1850.

	HEADINGS.	Pending on 1st January 1850.	Admitted in 1850.	TOTAL.	Disposed of in 1850.	Pending on the 1st January 1851.
1	Regular appeals	270	161	431	171	260
2	Special appeals	99	345	444	284	160
3	Special appeals / Applications	311	884	1,195	860	335
4	Summary Appeals connected with execution of Zillah Decrees, &c.	242	631	873	720	153
5	Ditto - - connected with the execution of the Sudder Decrees	48	98	146	115	31
6	Miscellaneous Petitions, Reports, &c.	87	1,375	1,462	1,332	129
7	Applications for review of judgment in Regular Cases	37	31	68	48	20
8	Returns to Precepts	202	1,121	1,323	1,133	190

Of the 455 Cases decided, 251 were disposed of under Act II. of 1843, at Sittings of Three Judges, as per following Statement. In the Memorandum given above, the decision is entered under the Name of the Referring Judge; the Judgments of the other Judges being entered under the head of "Opinions delivered," thus the work performed by each Judge is accounted for.

CASES decided under Act II. of 1843:

By Mr. A. Dick, Sir R. Barlow, and Messrs. W. B. Jackson, J. R. Colvin, J. Dunbar, A. W. Begbie, and H. W. Deane	1	By Messrs. A. Dick, J. R. Colvin, and J. Dunbar	1
By Mr. A. Dick, Sir R. Barlow, and Messrs. W. B. Jackson, J. R. Colvin, and J. Dunbar	1	By Sir R. Barlow, and Messrs. J. R. Colvin, and J. Dunbar	44
By Mr. A. Dick, Sir R. Barlow, and Mr. J. R. Colvin	67	By Sir R. Barlow, and Messrs. W. B. Jackson and J. R. Colvin	79
By Mr. A. Dick, Sir R. Barlow, and Mr. J. Dunbar	16	By Messrs. W. B. Jackson, J. R. Colvin, and J. Dunbar	2
By Messrs. A. Dick, W. B. Jackson, and J. R. Colvin	40	TOTAL	251

	Petitions of Regular Appeal disposed of under Clause 2, Section II. Regulation IX. 1831.			Petitions for Review of Judgment in Regular Cases.	
	Admitted after Hearing.	Struck off for Default and other Irregularities.	Total disposed of.	Admitted after Hearing.	Rejected after Hearing.
By Mr. A. Dick, Sir R. Barlow, and Mr. W. B. Jackson	-	-	-	-	7
By Mr. A. Dick, Sir R. Barlow, and Mr. J. R. Colvin	-	-	-	-	6
By Mr. A. Dick, Sir R. Barlow, and Mr. J. Dunbar	-	-	-	-	1
By Sir R. Barlow, and Messrs. J. R. Colvin and J. Dunbar	-	-	-	-	6
By Messrs. A. Dick and W. B. Jackson	-	-	-	-	5
By Mr. A. Dick	15	-	15	-	4
By Sir R. Barlow	9	-	9	1	14
By Mr. W. B. Jackson	-	-	-	-	1
By Mr. J. R. Colvin	109	-	109	-	2
By Mr. J. Dunbar	-	-	-	-	1
Total	133	-	133	1	47

B. J. Colvin, Register.

No. 2.

GENERAL ABSTRACT STATEMENT of Cases decided by the Sudder Dewanny Adawlut during the Year 1850.

	First or Regular Appeals from the Decisions of the Zillah Judges and the Principal Sudder Ameens.												Second or Special Appeals from the Decisions of the Zillah Judges and the Principal Sudder Ameens.												
	Number of Regular Cases decided on their Merits by Judges and Principal Sudder Ameens in 1850, appealable to the Sudder Court.	Number of Appeals pending of 1849.	Instituted in 1850.	Total.	Confirmed.	Reversed or Modified.	Remanded for Re-trial.	Total Decided on Trial.	Dismissed on Default.	Adjusted or Withdrawn.	Total Disposed of.	Pending at the close of 1850.	Number of Regular Appeals Decided by the Judges and Principal Sudder Ameens in 1850.	Number of Appeals pending of 1849.	Admitted in 1850.	Total.	Confirmed.	Reversed or Modified.	Remanded for Re-trial.	Total Decided on Trial.	Dismissed on Default.	Adjusted or Withdrawn.	Total Disposed of.	Pending at the close of 1850.	
Judges - -	30	34	19	53	10	6	8	24	2	1	27	26	2,738	40	171	211	14	15	95	124	2	1	127	84	The difference in the Totals of Statements Nos. 1 and 2, is in consequence of the Extra Regulation Districts not being included in No. 2.
Principal Sudder Ameens - -	294	230	142	372	42	38	37	117	5	18	140	322	5,731	48	127	175	21	15	74	110	–	2	112	63	
Total - -	324	264	161	425	52	44	45	141	7	19	167	258	8,469	88	298	386	35	30	169	234	2	3	239	147	

COMPARATIVE ABSTRACT OF 1849 AND 1850.

APPEALS.	1849.								1850.								
	Pending.	Preferred.	Total.	Confirmed.	Reversed or Modified.	Remanded for Re-trial.	Otherwise Disposed of.	Pending.	Pending.	Preferred.	Total.	Confirmed.	Reversed or Modified.	Remanded for Re-trial.	Otherwise Disposed of.	Pending.	
From Zillah Judges - Regular Appeals -	39	20	59	14	2	3	6	34	34	19	53	10	6	8	3	26	The number of appeals from the decisions of the principal Sudder Ameens, exhibited in Statement No. 10, added to the number here shown, will give an aggregate of the number of appeals from their decisions during the year.
From Zillah Judges - Special Appeals -	69	68	137	19	38	38	2	40	40	171	211	14	15	95	3	84	
„ Principal Sudder Ameens - - Regular Appeals -	186	155	341	45	33	13	20	230	230	142	372	42	38	37	23	232	N. B.—All cases tried by the principal Sudder Ameens for value not exceeding 5,000 rupees are appealable to the Zillah Judge, and above that sum to the Sudder Dewanny Adawlut.
„ Principal Sudder Ameens - - Special Appeals -	36	73	109	24	13	23	1	48	48	127	75	21	15	74	2	63	
Total - - Regular Appeals -	225	175	400	59	35	16	26	264	264	161	425	52	44	45	26	258	
Total - - Special Appeals -	105	141	246	43	51	61	3	88	88	298	386	35	30	169	5	147	

B. J. Colvin, Register.

No. 3.

ABSTRACT STATEMENT of REGULAR CASES depending on the 1st January 1850 and 1851, and of the Number Admitted and Disposed of during the Year 1850 in the several Zillah and City Courts in the Lower Provinces respectively.

	Depending on the 1st January 1851.	Admitted in last 12 Months.	Re-admitted in last 12 Months.	TOTAL.	Decided on Trial.	Dismissed on Default.	Adjusted or Withdrawn.	TOTAL.	Transferred. To Principal Sudder Ameens.	Transferred. To Sudder Ameens.	Transferred. To other Jurisdictions.	TOTAL.	Depending on the 1st January 1851.	Increase.	Decrease.
Judges	4,503	8,706	4,549	17,758	2,781	295	124	3,200	5,360	885	2,992	12,437	5,321	1,694	876
Principal Sudder Ameens	7,747	2,558	6,357	16,662	8,159	767	393	9,339	- -	- -	1,957	11,296	5,366	209	2,590
Sudder Ameens	1,228	1,670	1,324	4,222	1,298	129	211	1,638	- -	- -	238	1,876	2,346	1,340	222
Moonsiffs	31,557	84,081	5,154	120,792	56,266	16,383	9,995	82,644	- -	- -	3,889	86,533	34,259	3,207	505
TOTAL	45,035	97,015	17,384	159,434	68,504	17,594	10,723	96,821	5,360	885	9,076	112,142	47,292	6,450	4,193

COMPARATIVE ABSTRACT OF 1849 AND 1850.

		1849. Pending on the 1st January 1849.	1849. Admitted.	1849. Transferred.	1849. Disposed of.	1850. Pending on the 1st January 1850.	1850. Admitted.	1850. Transferred.	1850. Disposed of.	Pending on the 1st January 1851.
Judges	Original Suits	55	2,621	2,594	38	44	3,934	3,852	40	86
		6,073	12,046	10,208	3,408	4,503	13,255	9,237	3,200	5,321
	Appeals	6,018	9,425	7,614	3,370	4,459	9,321	5,385	3,160	5,235
Principal Sudder Ameens	Original Suits	3,737	4,209	456	3,405	4,085	3,738	1,653	2,971	3,199
		7,010	11,568	615	10,216	7,747	8,915	1,957	9,339	5,366
	Appeals	3,273	7,359	159	6,811	3,662	5,177	304	6,368	2,167
Sudder Ameens	Original Suits	1,381	1,446	236	1,363	1,228	2,994	238	1,638	2,346
Moonsiffs	Original Suits	31,078	90,125	2,970	86,676	31,557	89,235	3,889	82,644	34,259
TOTAL	Original Suits	36,251	98,401	6,256	91,482	36,914	99,901	9,632	87,293	39,590
		45,542	115,185	14,029	101,663	45,035	114,399	15,321	96,821	47,292
	Appeals	9,291	16,784	7,773	10,181	8,121	14,498	5,689	9,528	7,402

B. J. Colvin, Register.

No. 4.

ABSTRACT STATEMENT showing in One View the Number of Cases that were Pending in the several Lower Courts, on the 1st January 1850, the Number Admitted during the Year, the Number Disposed of, and the Number Pending at the end of the same Year, with the Discrepancies which the Returns exhibit.

	Depending on the 1st January 1850.	Admitted in last Twelve Months.	Total.	Total Disposed of in 1850.	Depending on the 1st January 1851.	Number which the Return No. 1 exhibits as depending on the 1st Jan. 1851.	Discrepancies.	
							More.	Less.
Total - - -	45,035	* 99,078	144,113	96,821	47,292	47,292	—	—

* Total admitted as per Statement No. 3 - - - - - - - - -	114,399
Transferred as per ditto - - - - - - - - - - - -	15,321
	99,078

COMPARATIVE ABSTRACT OF 1849 AND 1850.

1849 - - - -	45,542	101,156	146,698	101,663	45,035	45,035
1850 - - - -	45,035	99,078	144,113	96,821	47,292	47,292
Increase - - -	- - -	- - -	- - -	- - -	2,257	2,257
Decrease - - -	507	2,078	2,585	4,842	—	—

B. J. Colvin, Register.

No. 5.

ABSTRACT STATEMENT of Civil Suits Tried and Decided under Regulation VI. of 1832, in the Lower Provinces, during the Year 1850.

	Suits Tried with the Assistance of a Punchayet.			Suits Tried with the Assistance of Assessors.			Suits Tried with the Assistance of a Jury.		
	Number Decided in accordance with the Award of the Punchayet.	Number Decided contrary to the Award of the Punchayet.	Total.	Number Decided in accordance with the Opinion of the Assessors.	Number Decided contrary to the Opinion of the Assessors.	Total.	Number Decided in accordance with the Verdict of the Jury.	Number Decided contrary to the Verdict of the Jury.	Total.
Total - -	15	- - -	15	8	- - -	8	1	- - -	1

COMPARATIVE ABSTRACT OF 1849 AND 1850.

	Suits Tried with the Assistance of a Punchayet.		Suits Tried with the Assistance of Assessors.		Suits Tried with the Assistance of a Jury.	
	Number Decided in accordance with the Award of the Punchayet.	Number Decided contrary to the Award of the Punchayet.	Number Decided in accordance with the Opinion of the Assessors.	Number Decided contrary to the Opinion of the Assessors.	Number Decided in accordance with the Verdict of the Jury.	Number Decided contrary to the Verdict of the Jury.
1849 - - - -	- - -	- - -	5	- - -	1	—
1850 - - - -	15	- - -	8	- - -	- - -	—

B. J. Colvin, Register.

No. 6.

AN ABSTRACT STATEMENT showing the Years in which the REGULAR SUITS and APPEALS depending before the Sudder Dewanny Adawlut, the Zillah and City Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs, were originally Instituted.

Years - -	1831.	1838.	1839.	1840.	1841.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	1849.	1850.	TOTAL.
TOTAL - - -	1	2	2	2	5	4	19	35	59	148	345	1,130	4,592	41,368	47,712

COMPARATIVE ABSTRACT OF 1849 AND 1850.

	Suits of the same Year.	Suits of the preceding Year.	Suits of Earlier Period.	TOTAL.
1849 - - - - -	39,654	4,490	1,260	45,404
1850 - - - - -	41,368	4,592	1,752	47,712

1831	Dacca - - - -	1	1842	Hooghly - - -	1	4	1844	Hooghly - - -	7	35		
				Mymensing - -	1			Midnapore - -	1			
1838	Hooghly - - -	1		Beerbhoom - -	1			Nuddea - - -	1			
	Nuddea - - -	1	2		Behar - - -	1			24-Pergunnahs - -	4		
1839	Tipperah - - -	1		1843	Nuddea - - -	8	19		Dacca - - -	2		
	Behar - - -	1	2		24-Pergunnahs - -	1			Mymensing - -	5		
1840	Patna - - -	1			Tipperah - - -	1			Chittagong - -	1		
	Tirhott - - -	1	2		Chittagong - -	1			Moorshedabad - -	3		
1841	East Burdwan - -	1			Bhaugulpore - -	1			Behar - - -	2		
	Hooghly - - -	3	5		Moorshedabad - -	1			Patna - - -	1		
	Midnapore - -	1			Behar - - -	5			Sarun - - -	1		
					Tirhoot - - -	1			Shahabad - - -	1		
									Tirhoot - - -	6		

No. 7.

STATEMENT intended to show the Period which would elapse before the Decision of the REGULAR SUITS depending in the CIVIL COURTS, on the 1st January 1851, if Calculated According to the Average Number of Decisions passed during the last Five Years.

	Disposed of during the Year 1846.	Disposed of during the Year 1847.	Disposed of during the Year 1848.	Disposed of during the Year 1849.	Disposed of during the Year 1850.	Total disposed of during the Years 1846 to 1850.	Number Disposed of in each Year on the Average of the Five Years.	Depending on the 1st January 1851.	Average Period which would elapse before the Decision of Suits in each Court, according to the foregoing Statements of the Number Disposed of in the past Five Years.
Sudder Dewanny Adawlut.	260	527	641	299	455	2,182	436	420	11 months and 16 days.
Judges - - -	3,430	3,119	3,067	3,408	3,200	16,224	3,245	5,321	1 year, 7 months and 20 days.
Principal Sudder Ameens	8,766	8,209	9,030	10,216	9,339	45,560	9,112	5,366	7 months and 2 days.
Sudder Ameens - -	2,460	1,817	1,528	1,363	1,638	8,806	1,761	2,346	1 year and 4 months.
Moonsiffs - - -	94,398	92,795	87,309	86,676	82,644	443,822	88,764	34,259	4 months and 19 days.
TOTAL - -	109,314	106,467	101,575	101,962	97,276	516,594	103,318	47,712	

COMPARATIVE ABSTRACT FOR 1849 AND 1850.

Description of Courts.	1849.			1850.		
	Number Disposed of in the Average of Five Years ending in 1849.	Depending on the 1st January 1850.	Estimated period at which Pending Suits would be Disposed of.	Number Disposed of in the Average of Five Years ending in 1850.	Depending on the 1st January 1851.	Estimated Period at which Pending Suits would be Disposed of.
Sudder Dewanny Adawlut.	417	369	10 months and 18 days -	436	420	11 months and 16 days.
Judges - - -	3,305	4,503	1 year, 4 months, and 11 days	3,245	5,321	1 year, 7 months, and 20 days.
Principal Sudder Ameens	9,043	7,747	10 months and 9 days -	9,112	5,366	7 months and 2 days.
Sudder Ameens - -	1,935	1,228	7 months and 19 days -	1,761	2,346	1 year and 4 months.
Moonsiffs - - -	92,028	31,557	4 months and 4 days,	88,764	34,259	4 months and 19 days.

B. J. Colvin, Register.

No. 8.

GENERAL ABSTRACT STATEMENT of the Different Descriptions of Original Suits Instituted before the Judges, Principal Sudder Ameens, Sudder Ameens and Moonsiffs, of the Several Zillah and City Courts in the Lower Provinces during the Year 1850.

	1. Suits connected with Land Rent.	2. Suits for Real Property on Conveyances by Sale.	3. Suits for Real Property on Conveyances by Gift.	4. Suits by Mortgage.	5. Suits by Will.	6. Suits by Dowry.	7. Suits by Right of Pre-emption.	8. Inheritance under the Mahomedan Law.	9. Inheritance under the Hindoo Law.	10. Claims in Right of Adoption.	11. Lakhiraj Suits under Section 30, Regulation II. of 1819.	12. Suits Regarding Putnee and other Dependent Tenures.	13. Suits to Contest Sales by Collector for Arrears of Government Dues.	14. Suits for Land not before Included, such as Boundary Suits, &c.	15. Debts on Bonds or Otherwise.	16. Suits of Bankers or Traders.	17. Religious Suits connected with Caste, Rights of Priests, &c.	18. Damages for Breach of Contract.	19. For Recovery of Money Embezzled.	20. Wages.	21. Suits connected with Indigo, Sugar, Silk, and other Staple Products.	22. Suits for Personal Property not before Included.	23. Total.
Judges	29	3	5	1	–	–	–	–	–	–	–	–	2	17	28	–	1	–	–	1	–	6	93
Principal Sudder Ameens	567	116	11	52	6	4	14	43	52	13	78	116	50	297	755	56	19	23	67	10	15	182	2,546
Sudder Ameens	446	87	12	16	–	1	8	1	8	2	–	60	11	123	701	39	11	7	11	7	3	116	1,670
Monsiffs	16,041	1,035	167	203	8	29	158	91	195	66	7	637	227	2,195	49,646	3,334	743	371	344	357	2,949	5,098	84,081
Total	17,083	1,241	195	272	14	34	180	135	255	81	85	813	290	2,632	51,130	3,429	774	401	422	555	2,967	5,402	88,390

COMPARATIVE ABSTRACT OF 1849 AND 1850.

YEARS.	Relating to Land.	Relating to Debt.	Relating to Indigo, Silk, Sugar, &c.	Relating to Religion, Caste, &c.
1849	23,375	56,076	554	10,353
1850	23,310	54,559	378	10,143

B. J. Colvin, Register.

No. 9.

ABSTRACT STATEMENT showing the Total Value or Amount in Company's Rupees (without Fractions) of REGULAR SUITS, whether Original or in Appeal, depending in the several Zillah and City Courts in the Lower Provinces, on the 1st January 1851.

	ORIGINAL SUITS.					APPEALS.			GRAND TOTAL.
	Judges.	Principal Sudder Ameens.	Sudder Ameens.	Moonsiffs.	TOTAL.	Judges.	Principal Sudder Ameens.	TOTAL.	
TOTAL -	2,519,554	76,385,910	1,244,834	2,088,846	82,239,144	2,629,282	166,007	2,795,289	85,034,433
Sudder Dewanny Adawlut - - - - - - - -									5,366,039
GRAND TOTAL - - -									90,400,472

ABSTRACT STATEMENT of the Amount or Value of the ORIGINAL SUITS pending Undecided at the end of 1850, showing the Average Value of each Suit.

	Before the Principal Sudder Ameens.			Before the Sudder Ameens.			Before the Moonsiffs.		
	Total Number of Original Suits pending.	Total Amount or Value in Rupees.	Average Value of each Suit.	Total Number of Original Suits pending.	Total Amount or Value in Rupees.	Average Value of each Suit.	Total Number of Original Suits pending.	Total Amount or Value in Rupees.	Average Value of each Suit.
TOTAL -	3,199	7,63,85,910	23,878	2,346	12,44,834	531	34,259	20,88,846	61

COMPARATIVE ABSTRACT OF 1849 AND 1850.

	1849.			1850.		
	Original Suits.	Appeals.	TOTAL.	Original Suits.	Appeals.	TOTAL.
Sudder Dewanny Adawlut - - -	- - -	10,744,136	10,744,136	- - -	5,366,039	5,366,039
Judges - - - - - - -	1,390,958	2,175,915	3,566,873	2,519,554	2,629,282	5,148,836
Principal Sudder Ameens - - -	71,023,634	269,267	71,292,901	76,385,910	166,007	76,551,917
Sudder Ameens - - - - - -	621,260	- - -	621,260	1,244,834	- - -	1,244,834
Moonsiffs - - - - - - -	1,880,793	- - -	1,880,793	2,088,846	- - -	2,088,846

B. J. Colvin, Register.

No. 10.

ABSTRACT STATEMENT exhibiting the Number of APPEALABLE CASES Decided by the several Classes of UNCOVENANTED JUDGES, in the Year 1850, the Number of Appeals actually preferred from their Decisions within the Year, and the Number of previous Appeals pending on the 1st January of that Year, with the Manner in which the Appeals were disposed of.

	Description of Cases Appealed from.	Number of Decisions of 1850 Appealable.	Number of Appeals preferred within the Year.	Number of previous Appeals pending on 1st January 1850.	Total Number of Appeals to be Decided.	Number Confirmed.			Number Modified or Reversed.			Number Dismissed on Default, Adjusted, or Withdrawn.			Number Pending on the 1st January 1851.		
						By the Judges.	By the P. S. Ameens.	Total.	By the Judges.	By the P. S. Ameens.	Total.	By the Judges.	By the P. S. Ameens.	Total.	By the Judges.	By the P. S. Ameens.	Total.
Moonsiffs	Original Suits	65,816	7,505	6,432	13,937	836	3,351	4,187	843	2,290	3,133	275	635	910	3,602	2,105	5,707
Sudder Ameens	Ditto	1,212	343	418	761	104	52	156	74	38	112	29	4	33	398	62	460
Principal Sudder Ameens	Ditto, under *Rs.*5,000 in value	7,865	933	1,258	2,191	464	- -	464	417	- -	417	100	- -	100	1,210	- -	1,210
	Appeals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	Original Suits	69,162	8,781	8,108	16,889	1,404	3,403	4,807	1,334	2,328	3,662	404	639	1,043	5,210	2,167	7,377
	Appeals	5,731	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL		74,893	8,781	8,108	16,889	1,404	3,403	4,807	1,334	2,328	3,662	404	639	1,043	5,210	2,167	7,377

1.—MEMORANDUM, showing the Proportion in which the Regular and Special Appeals from the Decisions of the Principal Sudder Ameens have been Confirmed or Reversed by the Judges, in the Year 1850.

	Regular Appeals.	Special Appeals.
Confirmed	464	—
Reversed	417	—
TOTAL	881	—

2.—MEMORANDUM, showing the Proportion in which Appeals from the Decisions of the Sudder Ameens and Moonsiffs have been Confirmed or Reversed by the Judges and Principal Sudder Ameens, in the Year 1850.

	Confirmed.	Reversed.
Appeals Disposed of by the Judges	940	917
By the Principal Sudder Ameens	3,403	2,328
TOTAL	4,343	3,245

COMPARATIVE ABSTRACT OF 1849 AND 1850.

	1849.									1850.								
	Total Number of Appeals to be Decided.	Confirmed.		Reversed or Modified.		Dismissed on Default, Adjusted, or Withdrawn.		Pending on 1st January 1850.		Total Number of Appeals to be Decided.	Confirmed.		Reversed or Modified.		Dismissed on Default, Adjusted, or Withdrawn.		Pending on 1st January 1851.	
		By the Judges.	By the P. S. Ameens.	By the Judges.	By the P. S. Ameens.	By the Judges.	By the P. S. Ameens.	By the Judges.	By the P. S. Ameens.		By the Judges.	By the P. S. Ameens.	By the Judges.	By the P. S. Ameens.	By the Judges.	By the P. S. Ameens.	By the Judges.	By the P. S. Ameens.
Moonsiff's original Suits	15,191	912	3,273	800	2,435	454	885	2,848	3,584	13,937	836	3,351	843	2,290	275	635	3,602	2,105
Sudder Ameens' ditto	862	97	133	110	65	17	21	340	78	761	104	52	74	38	29	4	398	62
Principal Sudder Ameens' Original Suits	2,217	444	- -	403	- -	112	—	1,258	- -	2,191	464	- -	417	- -	100	- -	1,210	—
Principal Sudder Ameens' Appeals	1	- -	- -	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL Original Suits	18,270	1,453	3,406	1,313	2,500	583	906	4,446	3,662	16,889	1,404	3,403	1,334	2,328	404	639	5,210	2,167
TOTAL Appeals	1	- -	- -	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—

B. J. Colvin, Register.

No. 11.

ABSTRACT showing the RESULT of the MISCELLANEOUS and SUMMARY APPEALS from the Decisions of the Zillah Judges preferred to the Sudder Dewanny Adawlut, during the Year 1850, including the Applications for the Admission of Special Appeals, from the Decisions of the Principal Sudder Ameens.

	Applications for the Admission of Special Appeals from the Decisions of Judges and Principal Sudder Ameens.*							Summary Appeals under Regulation XXVI. of 1814, Section 3.							Summary Appeals under Regulation VII. of 1825.							All other Miscellaneous Cases.						
											Decisions of the Lower Courts.							Decisions of the Lower Courts.							Decisions of the Lower Courts.			
	Pending 1st January 1849.	Preferred in 1850.	TOTAL.	Admitted.	Rejected.	Struck off, or otherwise Disposed of.	Pending 1st January 1851.	Pending 1st January 1850.	Preferred in 1850.	TOTAL.	Confirmed.	Reversed.	Struck off, or otherwise Disposed of.	Pending 1st January 1851.	Pending 1st January 1850.	Preferred in 1850.	TOTAL.	Confirmed.	Reversed.	Struck off, or otherwise Disposed of.	Pending 1st January 1851.	Pending 1st January 1850.	Preferred in 1850.	TOTAL.	Confirmed.	Reserved.	Struck off, or otherwise Disposed of.	Pending 1st January 1851.
Judges	142	388	530	168	186	34	142	16	63	79	29	37	3	10	63	195	258	113	58	31	56	88	324	412	132	74	137	69
Principal Sudder Ameens	120	377	497	111	197	43	146	20	33	53	18	25	5	5	26	78	104	44	36	9	15	28	63	91	20	28	23	20
TOTAL	262	765	1,027	279	383	77	288	36	96	132	47	62	8	15	89	273	362	157	94	40	71	116	387	503	152	102	160	89

COMPARATIVE ABSTRACT OF 1849 AND 1850.

	Applications for Admission of Special Appeals from the Decisions of Judges and Principal Sudder Ameens.				Summary Appeals under Regulation XXVI, of 1814, Section 3.				Summary Appeals under Regulation VII. of 1825.				All other Miscellaneous Cases.			
	Total Preferred.	Admitted.	Rejected.	Struck off, or otherwise Disposed of.	Total Preferred.	Confirmed.	Reversed.	Struck off, or otherwise Disposed of.	Total Preferred.	Confirmed.	Reversed.	Struck off, or otherwise Disposed of.	Total Preferred.	Confirmed.	Reversed.	Struck off, or otherwise Disposed of.
1849 Judges	409	60	196	11	45	10	15	4	175	51	37	24	317	96	50	83
1849 Principal Sudder Ameens	422	85	198	19	49	8	19	2	71	27	14	4	96	40	13	15
Add	- -	145	394	30	- -	18	34	6	- -	78	51	28	- -	136	63	98
			569				58				157				297	
For Non-regulation Provinces not entered in the Statement for 1849	- -	- -	109	- -	- -	- -	1	- -	- -	- -	1	- -	- -	- -	3	
TOTAL	- -	- -	678	- -	- -	- -	59	- -	- -	- -	158	- -	- -	- -	300	
											517					
Judges	641	202	231	35	81	29	38	3	262	115	58	31	428	136	74	143
Principal Sudder Ameens	554	120	228	44	53	18	25	5	104	44	36	9	91	20	28	23
		322	459	79		47	63	8		159	94	40		156	102	166
			860				118				293				424	
											835					

Total for 1849	678		517
Total for 1850	860		835
Increase in 1850	182	Increase in 1850	318

B. J. Colvin, Register.

APPLICATIONS for the Admission of SPECIAL APPEALS from the Non-Regulation Districts for 1850.

	Applications for the Admission of Special Appeals from the Decisions of the Principal Assistants, &c. in the Non-Regulation Districts.							Summary Appeals under Regulation XXVI. of 1814, Section 3.							Summary Appeals under Regulation VII. of 1825.							All other Miscellaneous Cases.						
	Pending 1st January 1850.	Preferred in 1850.	TOTAL.	Admitted.	Rejected.	Struck off, or otherwise Disposed of.	Pending 1st January 1851.	Pending 1st January 1850.	Preferred in 1850.	TOTAL.	Decisions of the Lower Courts. Confirmed.	Decisions of the Lower Courts. Reversed.	Struck off, or otherwise Disposed of.	Pending 1st January 1851.	Pending 1st January 1850.	Preferred in 1850.	TOTAL.	Decisions of the Lower Courts. Confirmed.	Decisions of the Lower Courts. Refused.	Struck off, or otherwise Disposed of.	Pending 1st January 1851.	Pending 1st January 1850.	Preferred in 1850.	TOTAL.	Decisions of the Lower Courts. Confirmed.	Decisions of the Lower Courts. Reversed.	Struck off, or otherwise Disposed of.	Pending 1st January 1851.
Principal Assistants	28	83	111	34	45	1	31	–	2	2	–	1	–	1	–	4	4	2	–	–	2	1	15	16	4	–	6	6
Principal Sudder Ameens	21	36	57	9	31	1	16																				
TOTAL	49	119	168	43	76	2	47	–	2	2	–	1	–	1	–	4	4	2	–	–	2	1	15	16	4	–	6	6

MEMORANDUM showing the Number of MISCELLANEOUS PETITIONS and PROCEEDINGS of every Description disposed of by the several Judges of the Sudder Dewanny Adawlut in 1850, and by the Register and Native Deputy Register.

	Miscellaneous Petitions.	Miscellaneous Proceedings.
Mr. A. Dick, Sir R. Barlow, and Messrs. W. B. Jackson, J. R. Colvin, and J. Dunbar	4	—
„ A. Dick, Sir R. Barlow, and Messrs. W. B. Jackson and J. R. Colvin	1	—
„ A. Dick, Sir R. Barlow and Mr. W. B. Jackson	7	—
„ A. Dick, Sir R. Barlow, and Mr. J. R. Colvin	9	—
„ A. Dick, Sir R. Barlow, and Mr. J. Dunbar	2	—
Sir R. Barlow and Messrs. W. B. Jackson and J. R. Colvin	6	2
„ R. Barlow and Messrs. J. R. Colvin and J. Dunbar	17	1
„ R. Barlow and Mr. J. R. Colvin	33	4
Mr. C. Tucker	24	—
„ A. Dick	326	24
Sir R. Barlow	96	30
Mr. W. B. Jackson	180	76
„ J. R. Colvin	124	30
„ J. Dunbar	124	1
„ B. J. Colvin, Register	351	159
„ E. A. Samuells, Officiating Register	22	6
Baboo Annud Chunder Bose, Native Deputy Register	842	800
TOTAL	2,168	1,133

MEMORANDUM showing the Number of Petitions of SPECIAL APPEAL admitted and disposed of by the several Judges during the Year 1850.

	Petitions of Special Appeal. Admitted after Hearing.	Rejected after Hearing.	Struck off for Default and other Irregularities.	Total disposed of.
Messrs. C. Tucker and W. B. Jackson	40	24	6	70
Mr. A. Dick and Sir R. Barlow	5	4	–	9
Messrs. A. Dick and W. B. Jackson	22	43	6	71
„ A. Dick and J. R. Colvin	7	3	–	10
„ A. Dick and J. Dunbar	35	57	7	99
Sir R. Barlow and Mr. J. R. Colvin	39	61	11	111
„ R. Barlow and Mr. J. Dunbar	19	41	11	71
Messrs. W. B. Jackson and J. R. Colvin	64	66	17	147
„ W. B. Jackson and J. Dunbar	32	43	2	77
„ J. R. Colvin and J. Dunbar	44	44	3	91
Mr. A. Dick	1	1	1	3
Sir R. Barlow	–	2	2	4
Mr. W. B. Jackson	14	70	13	97
TOTAL	322	459	79	860

Regulation Provinces – – – – 739
Extra Regulation ditto – – – – 121
860

B. J. Colvin, Register.

No. 12.

ABSTRACT STATEMENT of the most important SUMMARY and MISCELLANEOUS SUITS Disposed of by the JUDGES during the Year 1850, and Depending on the 1st January 1850 and 1851 respectively.

—	Depending on the 1st January 1850.						Disposed of during the Year 1850.						Depending on the 1st January 1851.					
	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI., 1814, and Section 2, Regulation II., 1825.	Petitions for Special Appeals under Section 2, Regulation XXVI., 1814, and Section 4, Regulation II., 1825.	Petitions of Summary Appeals under Clause 4, Section 3, Regulation XXVI., 1814, and Act No. XXII., 1838.	Petitions of Appeals under Clause 5, Section 3, and Clause 2, Section 5, Regulation VII., 1825.	Applications for the Execution of Decrees, and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI., 1814, and Section 2, Regulation II., 1825.	Petitions for Special Appeals under Section 2, Regulation XXVI., 1814, and Section 4, Regulation II., 1825.	Petitions of Summary Appeals under Clause 4, Section 3, Regulation XXVI., 1814, and Act No. XXII. of 1838.	Petitions of Appeals under Clause 5, Section 3, and Clause 2, Section 5, Regulation VII., 1825.	Applications for the Execution of Decrees and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI., 1814, and Section 2, Regulation II., 1825.	Petitions for Special Appeals under Section 2, Regulation XXVI., 1814, and Section 4, Regulation II., 1825.	Petitions of Summary Appeals under Clause 4, Section 3, Regulation XXVI., 1814, and Act No. XXII., 1838.	Petitions of Appeals under Clause 5, Section 3, Regulation XXVI., 1814, and Regulation VII., 1825.	Applications for the Execution of Decrees and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.
TOTAL -	27	- -	170	201	339	737	115	- -	978	540	2,758	4,391	31	- -	182	281	439	933

For Abstract *vide* General Statement No. 14.

B. J. Colvin, Register.

No. 13.

ABSTRACT STATEMENT of the most important SUMMARY and MISCELLANEOUS SUITS Disposed of by the PRINCIPAL SUDDER AMEENS, SUDDER AMEENS and MOONSIFFS, during the Year 1850, and Depending on the 1st January 1850 and 1851 respectively.

—	PRINCIPAL SUDDER AMEENS.									SUDDER AMEENS AND MOONSIFFS.		
	Depending on 1st January 1850.			Disposed of in 1850.			Depending 1st January 1851.			Depending 1st Jan. 1850.	Disposed of in 1850.	Depending 1st Jan. 1851.
	Petitions for Review of Judgment under Clause 2, Sect. 4, Reg. XXVI., 1814, and Sect. 2, Reg. II., 1825.	Applications for the Execution of Decrees and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Petitions for Review of Judgment under Clause 2, Sect. 4, Reg. XXVI., 1814, and Sect. 2, Reg. II., 1825.	Applications for the Execution of Decrees and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Petitions for Review of Judgment under Clause 2, Sect. 4, Reg. XXVI., 1814, and Sect. 2, Reg. II., 1825.	Applications for the Execution of Decrees and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Execution of Decrees.	Execution of Decrees.	Execution of Decrees.
TOTAL - -	57	3,671	3,728	206	8,019	8,225	44	2,804	2,848	17,665	46,815	18,583

For Abstract *vide* General Statement No. 14.

B. J. Colvin, Register.

GENERAL ABSTRACT of the most Important SUMMARY and MISCELLANEOUS SUITS Disposed of during the Year 1850, and Depending on the 1st January 1850 and 1851 respectively.

	Depending on the 1st January 1850.						Disposed of during the Year 1850.						Depending on the 1st January 1851.					
	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI., 1814, and Section 2, Regulation II., 1825.	Petitions for Special Appeals under Section 2, Regulation XXVI., 1814, and Section 4, Regulation II., 1825.	Petitions for Summary Appeals under Clause 4, Section 3, Regulation XXVI., 1814, and Act No. XXII., of 1838.	Petitions of Appeals under Clause 5, Section 3, and Clause 2, Section 5, Regulation VII., 1825.	Applications for the Execution of Decrees, and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI., 1814, and Section 2, Regulation II., 1825.	Petitions for Special Appeals under Section 2, Regulation XXVI., 1814, and Section 4, Regulation II., 1825.	Petitions for Summary Appeals under Clause 4, Section 3, Regulation XXVI., 1814, and Act No. XXII., of 1838.	Petitions of Appeals under Clause 5, Section 3, and Clause 2, Section 5, Regulation VII., 1825.	Applications for the Execution of Decrees, and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.	Petitions for Review of Judgment under Clause 2, Section 4, Regulation XXVI., 1814, and Section 2, Regulation II., 1825.	Petitions for Special Appeals under Section 2, Regulation XXVI., 1814, and Section 4, Regulation II., 1825.	Petitions of Summary Appeals under Clause 4, Section 3, Regulation XXVI., 1814, and Act No. XXII., of 1838.	Petitions of Appeals under Clause 5, Section 3, and Clause 2, Section 5, Regulation VII., 1825.	Applications for the Execution of Decrees, and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	TOTAL.
TOTAL - -	84	- -	170	201	21,675	22,130	321	- -	978	540	57,592	59,431	75	- -	182	281	21,826	22,364

COMPARATIVE ABSTRACT OF 1849 AND 1850.

	DISPOSED OF IN 1849.					DISPOSED OF IN 1850.				
	Petitions for Review of Judgment under Clause 2, Sect. 4, Reg. XXVI., 1814, and Sect 2, Reg. II., 1825.	Petitions for Special Appeals under Sect. 2, Reg. XXVI., 1814, and Sect. 4, Reg. II., 1825.	Petitions for Summary Appeals under Clause 4, Sect. 3, Reg. XXVI., 1814, and Act No. XXII., of 1838.	Petitions of Appeals under Clause 5, Section 3, and Clause 2, Sect. 5, Reg. VII., 1825.	Applications for the Execution of Decrees and Petitions from Parties objecting to Orders passed in the Execution of Decrees.	Petitions for Review of Judgment under Clause 2, Sect. 4, Reg. XXVI., 1814, and Sect. 2, Reg. II., 1825.	Petitions for Special Appeals under Sect. 2, Reg. XXVI., 1814, and Sect. 4, Reg. II., 1825.	Petitions for Summary Appeals under Clause 4, Sect. 3, Reg. XXVI., 1814, and Act No. XXII., of 1838.	Petitions of Appeal under Clause 5, Sect. 3, and Clause 2, Sect. 5, Reg. VII., 1825.	Applications for the Execution of Decrees and Petitions from Parties objecting to Orders passed in the Execution of Decrees.
Judges - - - - - - -	144	- - -	912	946	2,891	115	- - -	978	540	2,758
Principal Sudder Ameens - - -	172	- - -	- - -	- - -	8,738	206	- - -	- - -	- - -	8,019
Sudder Ameens and Moonsiffs - -	- - -	- - -	- - -	- - -	47,134	- - -	- - -	- - -	- - -	46,815

B. J. Colvin, Register.

No. 15.

ABSTRACT NUMERICAL STATEMENT of Applications for the Execution of DECREES, Pending and Instituted before and disposed of by the Judges and other Officers for the Year 1850.

1.	2.	Brought on the File during the Year.			6.	Disposed of.					12.
		3.	4.	5.		7.	8.	9.	10.	11.	
——	Total Pending on the 31st Dec. 1849.	Newly Instituted.	Re-admitted.	Total Filed in 1850.	GRAND TOTAL.	Cases struck off the File, the Decree having been completely Executed or the Decree-holder, after taking out Execution, having Filed a Razeenamah.	Cases struck off the File, after Partial Enforcement, the Decree-holder having omitted to proceed with the Execution within the prescribed Period by pointing out further Property liable for the Decree, or by taking other steps in Execution of it.	Cases struck off the File, without any part of the Decree being carried into effect owing to the Decree-holder having, after taking out Execution, failed to proceed in the matter within the prescribed Period.	Transferred to the other Courts.	Total of every description Disposed of.	Pending on the 31st Dec. 1850.
TOTAL -	20,825	37,518	18,593	56,111	76,936	16,472	14,024	22,489	2,841	55,826	21,110

COMPARATIVE ABSTRACT OF 1849 AND 1850.

1849.					1850.				
Total Number to be Disposed of.	Completely Executed.	Partially Executed.	Struck off.	Pending.	Total Number to be Disposed of.	Completely Executed.	Partially Executed.	Struck off.	Pending
73,745	16,853	13,784	22,283	20,825	74,095	16,472	14,024	22,489	21,110

B. J. Colvin, Register.

NON-REGULATION PROVINCES—CIVIL JUSTICE, 1850.

STATEMENTS submitted by the Court of SUDDER DEWANNY ADAWLUT, relative to the Administration of CIVIL JUSTICE in the NON-REGULATION PROVINCES, for 1850.

(No. 1,932.)

From the Register of the Sudder Dewanny Adawlut, to *J. P. Grant*, Esq., Secretary to the Government of Bengal.

Sir, Fort William, 12 December 1851.

Sudder Dewanny Adawlut.
Present: J. R. Colvin, Esq., Judge.

IN continuation of my letter, No. 1193, dated the 18th July last, I am directed by the Court to forward to you the accompanying statements relating to the administration of Civil Justice in the Non-Regulation Provinces,* for the year 1850.

2nd. The delay in the submission of these statements, is attributable to the returns of the Tenasserim Provinces having been received in this office only on the 3rd instant.

* Hazareebaugh, Assam, Arrakan, Tenasserim, Cachar, and Cossya Hills.

I have, &c.
(signed) *B. J. Colvin*, Register.

No. 1.

COMPARATIVE ABSTRACT STATEMENT of REGULAR SUITS and APPEALS Pending, Instituted, and Disposed of by all the Authorities, British and Native, in the Division of *Hazareebaugh*, in the Years 1849 and 1850.

1.	2. Pending on the 1st January 1849 and 1850.	3. Instituted or Received by Transfer in 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Transferred, or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand Total, Original Suits - -	2,131	4,515	6,646	3,081	658	951	4,690	1,956
Grand Total, Appeals - - -	173	839	1,012	385	44	355	784	228
1850:								
Grand Total, Original Suits - -	1,956	3,883	5,839	2,827	798	479	4,104	1,735
Grand Total, Appeals - - -	228	813	1,041	299	25	315	639	402

B. J. Colvin, Register.

No. 2.

COMPARATIVE ABSTRACT STATEMENT of MISCELLANEOUS CASES Pending, Instituted, and Disposed of by all the Authorities, British and Native, in the Division of *Hazareebaugh*, in the Years 1849 and 1850.

1.	2. Pending on the 1st January 1849 and 1850.	3. Instituted or Received by Transfer in 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Tranferred or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand Total, Execution of Decrees -	1,245	2,725	3,970	2,668	- -	- -	2,668	1,302
Grand Total, other Miscellaneous Cases	540	5,343	5,883	5,345	- -	- -	5,345	538
1850:								
Grand Total, Execution of Decrees -	1,302	2,598	3,900	2,717	- -	- -	2,717	1,183
Grand Total, other Miscellaneous Cases	538	6,116	6,654	6,196	- -	- -	6,196	458

B. J. Colvin, Register.

No. 1.

COMPARATIVE ABSTRACT STATEMENT of REGULAR SUITS and APPEALS Pending, Instituted, and Disposed of by all the Authorities, British and Native, in the Division of *Assam*, in the Years 1849 and 1850.

1.	2. Pending on the 1st January 1849 and 1850.	3. Instituted or Received by Transfer in 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Transferred, or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand Total, Original Suits - -	2,225	10,034	12,259.	3,317	1,956	5,063	10,336	1,923
Grand Total, Appeals - - -	299	1,198	1,497	704	99	513	1,316	181
1850:								
Grand Total, Original Suits - -	1,923	10,060	11,983	3,139	1,860	5,070	10,069	1,914
Grand Total, Appeals - - -	181	996	1,177	619	58	288	965	212

B. J. Colvin, Register.

No. 2.

COMPARATIVE ABSTRACT STATEMENT of MISCELLANEOUS CASES Pending, Instituted, and Disposed of by all the Authorities, British and Native, in the Division of *Assam*, in the Years 1849 and 1850.

1.	2. Pending on the 1st January 1849 and 1850.	3. Instituted or received by Transfer in 1849 and 1850.	4. TOTAL.	5. Decided on Trial.	6. Settled by Compromise or Dismissed on Default.	7. Transferred or otherwise Disposed of.	8. Total Disposed of.	9. Pending on the 1st January 1850 and 1851.
1849:								
Grand Total, Execution of Decrees -	808	3,059	3,867	1,563	1,293	210	3,066	801
Grand Total, Miscellaneous Cases -	219	904	1,123	496	226	191	913	210
1850:								
Grand Total, Execution of Decrees -	801	3,054	3,855	1,414	1,466	179	3,059	796
Grand Total, Miscellaneous Cases -	210	752	962	471	192	135	798	164

B. J. Colvin, Register.

No. 5.

ABSTRACT STATEMENT showing the Number of PERSONS in CONFINEMENT in the Extra-Regulation Provinces, in the Year 1850, in default of Security for good Conduct, or to keep the Peace.

1. YEAR.	2. Number of Prisoners in Gaol on the 1st January 1850.	3. Ordered to furnish Security during the Year.	4. TOTAL.	RELEASED DURING THE YEAR. 5. On furnishing the required Security.	6. On furnishing Reduced Security.	7. On Moo-chulka.	8. Uncondi-tionally.	9. Transferred to other Districts to give Security.	10. Died.	11. Escaped.	12. In Confinement on the 1st January 1851.	13. Remarks.
1850 -	10	27	37	22	- -	- -	1	- -	-	- -	14	

B. J. Colvin, Register.

No. 6.

ABSTRACT STATEMENT of CRIMINAL CASES tried, with the assistance of Natives, under Regulation VI. of 1832, or the Law Officers in the Extra-Regulation Provinces in the Year 1850.

YEAR.	Number of Cases decided by the Sessions' Judges.	Cases tried with the Assistance of a Punchayet. Number of Cases in which Sentence was passed in accordance with the Award of the Punchayet.	Number of Cases in which Sentence was passed contrary to the Award of the Punchayet.	TOTAL.	Cases Tried with the assistance of Assessors. Number of Cases in which Sentence was passed in accordance with the Opinion of the Assessors.	Number of Cases in which Sentence was passed contrary to the Opinion of the Assessors.	TOTAL.	Cases Tried with the Assistance of a Jury. Number of Cases in which Sentence was passed in accordance with the Verdict of the Jury.	Number of Cases in which Sentence was passed contrary to the Verdict of the Jury.	TOTAL.	Cases Tried with the Assistance of the Law Officers. Number of Cases in which Sentence was passed in accordance with the Opinion of the Law Officers.	Number of Cases in which Sentence was passed contrary to the Opinion of the Law Officers.	TOTAL.	Remarks.
1850 -	152	2	- -	2	2	- -	2	106	13	119	—	—	—	—

B. J. Colvin, Register.

Appendix, No. 15.

No. 7.

ABSTRACT STATEMENT of the SENTENCES passed by the several CRIMINAL COURTS in the Extra-Regulation Provinces during the Year 1850.

	BY THE MAGISTRATES AND THEIR SUBORDINATES.	
1.	Imprisonment for 3 Years.	95
2.	Ditto 2 ditto.	152
3.	Ditto 1 ditto.	320
4.	Ditto 9 Months.	1
5.	Ditto 6 ditto.	350
6.	Ditto less than 6 ditto.	1,139
7.	Fined.	5,506
8.	Security.	117
9.	Dismissed from Office.	226
10.	Flogged.	250
11.	TOTAL.	8,155

	BY THE SESSIONS COURTS.	
12.	Imprisonment for 16 Years.	1
13.	Ditto 15 ditto.	1
14.	Ditto 14 ditto.	12
15.	Ditto 13 ditto.	1
16.	Ditto 12 ditto.	1
17.	Ditto 11 ditto.	1
18.	Ditto 10 ditto.	20
19.	Ditto 9 ditto.	6
20.	Ditto 8 ditto.	1
21.	Ditto 7 ditto.	27
22.	Ditto 6 ditto.	1
23.	Ditto 5 ditto.	30
24.	Ditto 4 ditto.	12
25.	Ditto 3 ditto.	21
26.	Ditto 2 ditto.	14
27.	Ditto 1 ditto.	8
28.	Ditto less than 1 ditto.	7
29.	Fined and discharged.	5
30.	Imprisonment for Life.	4
31.	Transportation.	1
32.	TOTAL.	166

	BY THE NIZAMUT ADAWLUT.	
33.	Number of Persons Convicted in 1850.	33
34.	Imprisonment for 21 Years.	-
35.	Ditto 16 ditto.	3
36.	Ditto 15 ditto.	-
37.	Ditto 14 ditto.	4
38.	Ditto 13 ditto.	-
39.	Ditto 12 ditto.	-
40.	Ditto 11 ditto.	-
41.	Ditto 10 ditto.	-
42.	Ditto 9 ditto.	-
43.	Ditto 8 ditto.	-
44.	Ditto 7 ditto.	4
45.	Ditto 6 ditto.	-
46.	Ditto 5 ditto.	4
47.	Ditto 4 ditto.	1
48.	Ditto 3 ditto.	-
49.	Ditto 2 ditto.	-
50.	Ditto 1 ditto.	-
51.	Ditto less than 1 ditto.	-
52.	Fined and Discharged.	-
53.	Imprisonment for Life.	4
54.	Transportation.	6
55.	Death.	4
56.	Security.	-
57.	TOTAL.	33

B. J. Colvin, Register.

Appendix, No. 15.

MADRAS.—FORT ST. GEORGE.

CRIMINAL AND CIVIL JUSTICE, 1850.

CRIMINAL JUSTICE, 1850.

REPORT of the FOUJDAREE UDALUT on the Administration of CRIMINAL JUSTICE under the MADRAS PRESIDENCY, for the Year 1850.

REPORT.

(No. 78.)

From *G. T. Beauchamp*, Esq., Registrar to the Court of Foujdaree Udalut, to *T. Pycroft*, Esq., Secretary to Government in the Judicial Department.

Sir, Madras, 23d August 1851.

1. I am directed by the Judges of the Court of Foujdaree Udalut to transmit, for the purpose of being laid before the Right Honourable the Governor in Council, the Criminal Statements for 1850, as specified in the List annexed, together with a series of Tables marked (A.) to (S.), which have been framed therefrom.

2. I am also directed to forward, as an Appendix, an Extract from the Proceedings of the Court, dated 4th April 1851, upon a point of general interest, to which the attention of the Court was called by the Session Judge of Tellicherry. The orders of the Court upon other points which appeared to call for remark are appended to the Reports of the Magistrates of Tanjore and Masulipatam, and of the Session Judges of Guntoor, Calicut, and Coimbatore. (Enclosures Nos. 62, 66, 86, 87, 90, 101, and 104.)

3. Observations upon the inadequacy of the remuneration granted to the Village Police will be found in the 16th para. of the Report of the Magistrate of Canara (Enclosure No. 110), and in para. 2 of the Extract from the Proceedings of the Session Judge of Guntoor dated 20th May 1851 (Enclosure No. 84). The subject of cattle trespass, also alluded to by the Session Judge of Guntoor, is under consideration, with other papers on the same subject received from the Session Judges at Tellicherry, Bellary, and Honore; and orders will be hereafter communicated to the Session Judge of Trichinopoly upon the questions referred to in his Annual Report, noted marginally.

1. The appointment of a special officer for the suppression of gang robbery in the Southern Division.
2. The extension of Section 16, Regulation IX. of 1819, to evasion of process by persons charged with offences not bailable.
3. The punishment of parties making false and malicious charges of petty offences before heads of police.

4. The Judges regret that it has been impracticable to furnish this Report at an earlier date in consequence of the returns from Guntoor, Masulipatam, and Cuddapah having been only received on the 27th May and the 10th and 28th June respectively, and even then it was necessary to return certain of the statements for correction. The delay is attributed by the magistrates to the forms heretofore in use having been in some respects modified, in order that they might check each other, and exhibit clearly and uniformly the particulars requisite to enable this office to prepare the tables. The modified forms, with detailed instructions for filling them up, were circulated, however, on the 28th October 1850; and as the returns from Bellary, Rajahmundry, and Tinnevelly were received on the 17th and 19th February and 4th March respectively, the Judges do not consider the explanation satisfactory.

5. I am to add that the Sudder Ameens are reported to have discharged their duties satisfactorily.

I have, &c.

(signed) *G. T. Beauchamp*, Register.

Foujdaree Udalut, Register's Office,
23 August 1851.

(A.)

PETTY OFFENCES.

TABLE No. 1.—Showing the Number of Persons Summoned, the most prevalent Offences with which they were Charged, and the Number and Per-centage of Persons Punished.

1.	Assault.			Cattle Stealing.			Theft.			Various.			Total.		
DISTRICTS.	2. Summoned.	3. Punished.	4. Per-centage.	5. Summoned.	6. Punished.	7. Per-centage.	8. Summoned.	9. Punished.	10. Per-centage.	11. Summoned.	12. Punished.	13. Per-centage.	14. Summoned.	15. Punished.	16. Per-centage.
Ganjam - -	3,887	656	16	12	1	8	188	122	64	6	1	16	4,093	780	19
Vizagapatam -	4,031	516	12	5	3	60	100	40	40	-	-	-	4,136	559	13
Rajahmundry -	14,270	1,288	9	25	6	24	221	116	52	55	12	21	14,571	1,422	9
Masulipatam -	3,614	1,496	41	49	19	38	84	31	36	39	28	71	3,786	1,574	41
Guntoor - -	15,082	7,023	46	97	25	25	291	136	46	87	36	41	15,557	7,220	46
Cuddapah - -	5,056	1,449	28	173	62	35	679	197	29	264	98	37	6,172	1,806	29
Bellary - -	3,287	1,302	39	35	14	40	493	299	60	131	41	31	3,946	1,656	41
Nellore - -	7,986	2,314	28	110	15	13	470	255	54	137	94	68	8,703	2,678	30
North Arcot -	9,902	2,554	25	203	45	22	757	303	40	703	164	23	11,565	3,066	26
Chingleput -	4,346	1,676	38	94	30	31	411	303	73	226	197	87	5,077	2,206	43
South Arcot -	9,583	2,533	26	158	46	29	926	455	49	188	64	33	10,855	3,098	28
Salem - -	10,150	2,754	27	260	66	25	701	264	37	595	149	25	11,706	3,233	27
Coimbatore -	6,527	2,849	43	102	20	19	296	178	60	320	162	50	7,245	3,209	44
Trichinopoly -	8,093	2,420	29	55	19	34	299	151	50	52	34	65	8,499	2,624	30
Tanjore - -	15,631	4,307	27	151	49	32	540	316	58	546	274	50	16,868	4,946	29
Madura - -	9,021	4,465	49	167	41	24	692	436	63	233	94	40	10,113	5,036	49
Tinnevelly -	5,832	1,944	33	31	4	12	197	124	62	190	71	37	6,250	2,143	34
Malabar - -	8,467	1,546	18	432	244	56	846	272	32	400	131	32	10,145	2,193	21
Canara - -	7,168	1,213	16	90	6	6	594	239	40	1,203	884	73	9,055	2,342	25
Total - -	151,933	44,305	29	2,249	715	31	8,785	4,237	48	5,375	2,534	47	168,342	51,791	30
AGENCY:															
Ganjam - -	5,099	750	14	24	13	54	152	57	37	13	3	23	5,288	823	15
Vizagapatam -	9,380	947	10	18	8	44	116	50	43	21	7	33	9,535	1,012	10
Kurnool - -	651	379	58	17	2	11	82	54	65	15	6	40	765	441	57
Total - -	15,130	2,076	13	59	23	38	350	161	46	49	16	32	15,588	2,276	14
GRAND TOTAL	167,063	46,381	27	2,308	738	31	9,135	4,398	48	5,424	2,550	47	183,930	54,067	29

COMPARATIVE ABSTRACT.

In 1849 - -	164,317	46,795	28	1,828	650	35	8,762	4,122	47	2,905	1,394	47	177,812	52,961	29
In 1850 - -	167,063	46,381	27	2,308	738	31	9,135	4,398	48	5,424	2,550	47	183,930	54,067	29
Increase -	2,746	-	-	480	88	-	373	276	1	2,519	1,156	-	6,118	1,106	-
Decrease -	- -	414	1	-	-	4	-	-	-	-	-	-	-	-	-

Foujdaree Udalut, Register's Office,
23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(B.)

CRIMES AND MISDEMEANORS.

TABLE No. 1.—Showing the Number of Offences Reported during the Year; the Number in which no one Offender has been Apprehended, and the Per-centage of such Cases; the Number of Cases and Persons brought before the Police and Magistracy for Offences perpetrated during the Year, and the Number of Persons concerned in those Cases who are still at large. Also, the Gross Number of Persons brought before the Police Magistracy and the Courts during the Year, and the Number Convicted and Punished.

1. DISTRICTS.	Offences Reported during the Year.		Offences in which no One of the Parties implicated were Apprehended.			Offences perpetrated within the Year brought before the Police and Magistracy.			Total Number of Cases of all Descriptions brought before the Police Magistracy and the Courts.		Convicted and Punished by the						
	2. Cases.	3. Persons.	4. Cases.	5. Persons.	6. Per-centage of Cases.	7. Cases.	8. Persons Apprehended.	9. Persons at large.	10. Cases.	11. Persons.	12. Magistracy.	13. Sudder Ameens.	14. Subordinate Judge or Principal Sudder Ameen.	15. Session Judge.	16. Foujdaree Udalut.	17. Total.	18. Per-centage.
Ganjam - Chicacole -	127	315	81	167	63	46	128	20	164	432	1	17	31	20	- -	69	15
Vizagapatam - Chicacole -	165	378	50	67	30	115	301	10									
Rajahmundry - - - -	567	1,213	314	566	55	253	647	- -	282	707	12	34	56	43	2	147	20
Masulipatam - - - -	355	1,096	218	647	61	137	336	113	155	388	2	19	17	23	4	65	16
Guntoor - - - - -	755	1,809	654	1,490	86	101	301	18	113	315	8	34	1	2	- -	45	14
Cuddapah - - - - -	1,478	4,729	771	2,059	52	715	2,035	628	774	2,238	20	16	204	61	20	327	14
Bellary - - - - -	914	2,811	463	1,659	50	451	1,065	87	487	1,114	35	25	56	26	6	148	13
Nellore - - - - -	599	1,232	325	456	54	282	657	119	307	693	3	50	74	60	2	189	27
North Arcot (Chittoor) - - -	924	3,172	630	1,745	68	294	1,298	129	360	1,512	7	101	15	34	4	161	10
Chingleput - - - - -	385	1,147	235	799	56	150	348	- -	168	382	21	18	78	47	7	171	44
South Arcot (Cuddalore) - -	959	3,535	643	2,176	67	321	772	587	375	871	15	5	61	30	- -	111	12
Salem - - - - - -	1,154	3,170	551	1,634	47	603	1,536	- -	703	1,741	19	46	84	40	5	194	11
Coimbatore - - - - -	1,085	3,461	571	1,699	52	514	1,459	303	580	1,579	5	7	192	57	3	264	16
Trichinopoly - - - - -	480	1,891	246	1,155	51	234	736	- -	264	842	44	17	53	52	1	167	19
Tanjore - (Combaconum) - -	610	1,531	349	837	57	258	617	77	288	672	39	105	28	70	7	249	37
Madura - - - - -	228	1,065	46	260	20	182	623	182	213	687	32	13	39	58	2	144	20
Tinnevelly - - - - -	445	3,229	156	684	35	289	1,039	1,506	349	1,207	19	8	67	24	5	123	10
Malabar - Calicut -	956	2,584	232	453	24	720	1,958	173	861	2,314	11	128	106	54	19	318	13
Malabar - Tellicherry -	165	370	3	8	1	162	362	- -	168	372	- -	9	64	15	3	91	24
Canara - Mangalore -	457	1,169	111	220	24	346	894	55	374	933	3	56	104	26	8	197	21
Canara - Honore -	390	801	87	193	22	303	589	19	333	645	17	140	66	35	3	261	40
Total - - -	13,198	40,701	6,736	18,974	51	6,476	17,701	4,026	7,318	19,644	319	848	1,396	777	101	3,441	17
AGENCIES:																	
Ganjam - - - - -	182	760	103	497	56	79	222	41	86	229	13	- -	27	- -	2	42	18
Vizagapatam - - - - -	267	470	189	264	70	78	196	10	92	230	3	- -	28	9	9	49	21
Kurnool - - - - -	183	513	77	135	43	105	247	131	123	280	2	10	28	26	- -	66	23
Total - - -	632	1,743	369	896	58	262	665	182	301	739	18	10	83	35	11	157	21
GRAND TOTAL - - -	13,830	42,444	7,105	19,870	51	*6,738	†18,366	4,208	7,619	20,383	337	858	1,479	812	112	3,598	17
COMPARATIVE ABSTRACT.																	
In 1849 - - - - -	12,329	39,157	6,015	17,884	48	6,314	17,194	4,079	7,212	19,105	272	764	1,614	854	141	3,645	19
In 1850 - - - - -	13,830	42,444	7,105	19,870	51	6,738	18,366	4,208	7,619	20,383	337	858	1,479	812	112	3,598	17
Increase - - - -	1,501	3,287	1,090	1,986	3	424	1,172	129	407	1,278	65	94	—	—	—	—	—
Decrease - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	135	42	29	47	2

Note.—Columns 10 and 11 include the cases pending at the commencement of the year, and those primarily cognizable by the courts, &c.

* Including separate committals for the same offence, 238.

† Including persons charged with more than one offence, 712.

(E. E.)

Foujdaree Udalut, Register's Office, 23 August 1851.

Per *G. T. Beauchamp*, Register.

(C.)

CRIMES AND MISDEMEANORS.

TABLE No. 2.—Showing the more Heinous Offences Committed in 1850 and the Two previous Years.

| | OFFENCES AGAINST THE PERSON. | | | | | | | | | | | | | | | | | | OFFENCES AGAINST PROPERTY. | | | | | | | | | | | | | | | | | |

(D.)

OPERATIONS OF THE VILLAGE POLICE.

TABLE No. 1.

1. DISTRICTS.	2. Summoned.	ACQUITTED. After Investigation. 3. Number.	4. Per Centage.	Without Investigation, or on Razeenamah. 5. Number.	6. Per Centage.	PUNISHED. 7. Confined in the Chothtry.	8. Confined in the Stocks.	9. Total.	10. Per Centage.	11. REMARKS.
Ganjam	—	—	—	—	—	—	—	—	—	
Vizagapatam	—	—	—	—	—	—	—	—	—	
Rajahmundry	2,749	880	32	1,557	56	248	64	312	11	Being an increase as compared with 1849 of 1,446.
Masulipatam	81	9	11	59	72	11	2	13	16	„ a decrease „ of 11.
Guntoor	372	107	28	152	40	82	31	113	30	„ „ „ of 465.
Cuddapah	57	15	26	2	3	36	4	40	70	„ „ „ of 20.
Bellary	664	135	20	153	23	311	65	376	56	„ „ „ of 170.
Nellore	600	210	35	270	45	91	29	120	20	„ an increase „ of 234.
North Arcot	273	44	16	96	35	87	46	133	48	„ „ „ of 121.
Chingleput	242	35	14	11	4	146	50	196	80	„ „ „ of 155.
South Arcot	914	157	17	274	29	385	98	483	52	„ „ „ of 167.
Salem	777	193	24	205	26	321	58	379	48	„ „ „ of 21.
Coimbatore	527	30	5	30	5	348	119	467	88	„ „ „ of 233.
Trichinopoly	528	55	10	90	17	366	17	383	72	„ „ „ of 206.
Tanjore	596	130	21	203	34	212	51	263	44	„ a decrease „ of 160.
Madura	2,061	165	8	137	6	1,402	357	1,759	85	„ „ „ of 228.
Tinnevelly	367	60	16	104	28	110	93	203	55	„ an increase „ of 113.
Malabar	935	304	32	378	40	184	69	253	27	„ „ „ of 168.
Canara	932	194	20	585	62	62	91	153	16	„ a decrease „ of 443.
Total	12,675	2,723	21	4,306	33	4,402	1,244	5,646	44	
AGENCIES:										
Ganjam	—	—	—	—	—	—	—	—	—	
Vizagapatam	—	—	—	—	—	—	—	—	—	
Kurnool	3	1	33	2	66	—	—	—	—	„ an increase „ of 3.
Total	3	1	33	2	66	—	—	—	—	
GRAND TOTAL	12,678	2,724	21	4,308	33	4,402	1,244	5,646	44	

COMPARATIVE ABSTRACT.

In 1849	11,308	2,322	20	3,478	30	4,340	1,168	5,508	48
In 1850	12,678	2,724	21	4,308	33	4,402	1,244	5,646	44
Increase	1,370	402	1	830	3	62	76	138	—
Decrease	—	—	—	—	—	—	—	—	4

MEMORANDUM showing the Proportion of Acquittals and Punishments in Offences brought before the Village Police.

	Summoned.	ACQUITTED. Number.	Per Centage.	PUNISHED. Number.	Per Centage.	Per Centage of Punishments in 1849.
Petty assault	11,087	6,744	60	4,343	39	43
Petty theft	1,585	283	17	1,302	82	83
Other offences	6	5	83	1	16	75
Total	12,678	7,032	55	5,646	44	48

Foujdaree Udalut, Register's Office, 23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(E.)

DISTRICT POLICE.

TABLE No. 1.—Petty Offences.

1. DISTRICTS.	2. Summoned during and under Examination at the Commencement of the Year.	ACQUITTED. After Examination. 3. Number.	4. Per Centage.	ACQUITTED. On Razeenamah, for Default, &c. 5. Number.	6. Per Centage.	PUNISHED. 7. Without Reference to the Magistrate.	8. After Reference to the Magistrate.	9. Total.	10. Per Centage.	11. Forwarded to the Magistracy.	12. Under Examination at the Close of the Year.
Ganjam	3,950	727	18	2,470	62	623	82	705	17	—	48
Vizagapatam	4,134	1,722	41	1,855	44	539	18	557	13	—	—
Rajahmundry	11,680	2,981	25	7,618	65	896	179	1,075	9	—	6
Masulipatam	3,555	594	16	1,473	41	1,399	88	1,487	41	—	1
Guntoor	14,835	2,799	18	5,012	33	6,988	26	7,014	47	—	10
Cuddapah	5,679	2,104	37	1,953	34	1,289	333	1,622	28	—	—
Bellary	3,054	1,202	39	643	21	1,197	12	1,209	39	—	—
Nellore	7,853	1,562	19	3,790	48	2,198	230	2,428	30	—	73
North Arcot	11,154	4,880	43	2,956	26	2,262	617	2,879	25	—	439
Chingleput	4,182	1,330	31	1,304	31	1,280	232	1,512	36	—	36
South Arcot	9,553	3,853	40	2,791	29	2,247	190	2,437	25	—	472
Salem	10,574	4,218	39	3,152	29	2,369	367	2,736	25	—	468
Coimbatore	6,265	2,213	35	1,530	24	1,986	465	2,451	39	—	71
Trichinopoly	7,740	3,818	49	1,733	22	1,981	165	2,146	27	—	43
Tanjore	15,778	7,156	45	3,814	24	3,855	594	4,449	28	—	359
Madura	7,781	3,244	41	1,247	16	2,590	529	3,119	40	—	171
Tinnevelly	5,701	2,604	45	1,194	20	1,425	453	1,878	32	—	25
Malabar	8,816	3,830	43	3,101	35	1,576	238	1,814	20	—	71
Canara	7,930	2,333	29	3,283	41	1,060	1,040	2,100	26	—	214
Total	150,214	53,170	35	50,919	33	37,760	5,858	43,618	29	—	2,507
Agencies:											
Ganjam	5,244	1,545	29	2,584	49	703	105	808	15	—	307
Vizagapatam	9,488	2,595	27	5,915	62	940	38	978	10	—	—
Kurnool	739	184	24	119	16	415	10	425	57	—	11
Total	15,471	4,324	27	8,618	55	2,058	153	2,211	14	—	318
Grand Total	165,685	57,494	34	59,537	35	39,818	6,011	45,829	27	—	2,825

COMPARATIVE ABSTRACT.

In 1849	159,987	57,420	35	56,920	35	39,349	5,074	44,423	27	—	1,224
In 1850	165,685	57,494	34	59,537	35	39,818	6,011	45,829	27	—	2,825
Increase	5,698	74	—	2,617	—	469	937	1,406	—	—	1,601
Decrease	—	—	1	—	—	—	—	—	—	—	—

Abstract of Acquittals and Convictions in the Offences most prevalent.

1. OFFENCES.	2. Persons charged.	Acquitted. 3. Number.	4. Per Centage.	Punished. 5. Number.	6. Per Centage.
Petty assault	153,125	109,712	71	40,879	26
Cattle stealing	2,137	1,447	67	672	31
Petty theft	6,906	4,071	58	2,756	39
Other offences	3,517	1,801	51	1,522	43
Total	165,685	117,031	70	45,829	27

Comparative Abstract.

Per Centage of Punishments.

—	Petty Assault.	Cattle Stealing.	Petty Theft.	Other Offences.
In 1849	27	34	39	30
In 1850	26	31	39	43
Increase	—	—	—	13
Decrease	1	3		

Abstract of Punishments by the District Police in 1850.

1. Fined.	2. Confined.	3. Stocks.	4. Flogged under Orders of the Magistrate.
42,101	3,170	194	364

Foujdaree Udalut, Register's Office, 23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(F.)

DISTRICT POLICE.

TABLE No. 2.—Crimes and Misdemeanors.

1. ZILLAHS.	Apprehended. 2. Cases.	Apprehended. 3. Persons.	4. Released.	5. Per Centage of Releases.	6. Died, Escaped, or otherwise Disposed of.	Forwarded to Magistracy. 7. Cases.	Forwarded to Magistracy. 8. Persons.	Forwarded to Subordinate Court. 9. Cases.	Forwarded to Subordinate Court. 10. Persons.	Pending. 11. Cases.	Pending. 12. Persons.
Ganjam	42	106	39	36	-	7	22	20	45	-	-
Vizagapatam	115	301	217	72	-	-	-	60	84	-	-
Rajahmundry	253	597	297	49	-	22	30	144	266	1	4
Masulipatam	144	375	180	48	-	9	22	79	173	-	-
Guntoor	102	291	64	21	-	15	37	66	187	1	3
Cuddapah	730	2,145	1,337	62	11	30	114	348	642	11	41
Bellary	415	916	543	59	-	64	91	153	275	4	7
Nellore	289	661	230	34	1	5	17	197	410	3	3
North Arcot	322	1,432	795	55	3	12	22	220	564	13	48
Chingleput	138	300	106	35	-	12	30	85	154	5	10
South Arcot	346	833	456	54	1	26	32	136	329	6	15
Salem	675	1,689	1,127	66	12	65	164	214	342	19	44
Coimbatore	541	1,531	854	55	3	20	78	237	579	6	17
Trichinopoly	225	695	367	52	2	-	-	119	322	2	4
Tanjore	269	648	170	26	1	46	91	185	371	5	15
Madura	175	547	275	50	-	8	24	80	233	6	15
Tinnevelly	308	1,115	672	60	1	17	104	138	337	1	1
Malabar	967	2,540	1,472	57	28	49	169	439	855	8	16
Canara	677	1,541	653	42	1	23	65	448	799	9	23
Total	6,733	18,263	9,854	53	64	430	1,112	3,368	6,967	100	266
Agencies:											
Ganjam	73	194	93	47	-	7	17	34	77	4	7
Vizagapatam	88	222	109	49	1	1	4	49	108	-	-
Kurnool	121	275	127	46	-	7	17	65	128	1	3
Total	282	691	329	47	1	15	38	148	313	5	10
Grand Total	7,015	18,954	10,183	53	65	445	1,150	3,516	7,280	105	276

COMPARATIVE ABSTRACT.

In 1849	6,094	16,745	9,551	57	3	No return		3,232	6,893	112	298
In 1850	7,015	18,954	10,183	53	65	445	1,150	3,516	7,280	105	276
Increase	921	2,209	632	-	62	-	-	284	387	-	-
Decrease	-	-	-	4	-	-	-	-	-	7	22

Foujdaree Udalut, Register's Office,
23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(G.)

DISTRICT AND VILLAGE POLICE.

TABLE No. 1.—Showing CHARGES preferred against OFFICERS of POLICE for Abuse of Authority.

1. ZILLAHS.	2. Number of Persons charged.	By the District Police.						By the Magistrate.				
		3. Punished.	4. Acquitted.	5. Of which maliciously Accused.	6. Forwarded to Magistrate.	7. Forwarded to Court.	8. Pending.	9. Punished.	10. Acquitted.	11. Of which maliciously Accused.	12. Forwarded to Court.	13. Pending.
Chicacole { Ganjam	6	—	—	—	—	—	—	—	6	—	—	—
Chicacole { —	—	—	—	—	—	—	—	—	—	—	—	—
Chicacole { Vizagapatam	1	—	—	—	—	—	—	—	1	—	—	—
Rajahmundry	58	—	1	—	—	—	—	4	43	3	—	1
Masulipatam	8	—	—	—	—	—	—	—	7	—	—	—
Guntoor	33	—	—	—	—	—	—	8	25	1	—	—
Cuddapah	142	—	4	4	1	6	—	25	99	8	1	3
Bellary	54	—	—	—	—	—	—	7	47	—	—	—
Nellore	12	—	5	—	—	—	—	3	—	—	—	—
North Arcot (Chittoor)	622	129	441	—	—	—	23	2	27	—	—	—
Chingleput	16	—	1	—	—	—	—	4	5	—	—	—
South Arcot (Cuddalore)	19	—	4	—	—	—	—	5	10	—	—	—
Salem	84	15	38	—	—	—	10	13	8	—	—	—
Coimbatore	54	3	15	—	5	—	—	6	30	—	—	—
Trichinopoly	19	—	6	—	—	—	—	3	5	—	—	—
Tanjore (Combaconum)	80	4	35	1	3	—	—	17	24	3	—	—
Madura	41	2	22	—	—	—	5	9	3	—	—	—
Tinnevelly	12	1	7	2	—	—	—	1	3	—	—	—
Malabar { Calicut	88	8	57	—	—	—	4	2	17	—	—	—
Malabar { Tellicherry	2	—	—	—	—	—	—	—	2	—	—	—
Canara { Mangalore	54	—	25	—	2	11	—	2	16	—	—	—
Canara { Honore	3	—	—	—	—	3	—	—	—	—	—	—
Total	1,408	162	661	7	11	20	42	111	378	15	1	4
AGENCIES:												
Ganjam	—	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam	2	—	—	—	—	—	—	—	2	—	—	—
Kurnool	—	—	—	—	—	—	—	—	—	—	—	—
Total	2	—	—	—	—	—	—	—	2	—	—	—
GRAND TOTAL	*1,410	162	661	7	11	20	42	111	380	15	1	4

COMPARATIVE ABSTRACT.

In 1849	726	45	123	6	—	4	7	128	378	12	35	6
In 1850	1,410	162	661	7	11	20	42	111	380	15	1	4
Increase	†684	117	538	1	11	16	35	—	2	3	—	—
Decrease	—	—	—	—	—	—	—	17	—	—	34	2

* Includes persons charges against whom were pending at the beginning of the year.

DETAIL of Column 2.

Heads of police	
Ameens of police, cutwals, &c.	
Servants on the establishment of heads or ameens of police	
Peons, including duffadars, &c.	
Village police, including heads of villages, as defined by Section III, Regulation IV. of 1816, watchers, &c.	
TOTAL	

Foujdaree Udalut, Register's Office,
23 August 1851.

(G.)

DISTRICT AND VILLAGE POLICE.

TABLE No. 1.—Showing CHARGES preferred against OFFICERS of POLICE for Abuse of Authority.

By the Subordinate Judge or Principal Sudder Ameen.					By the Session Court.					By the Foujdaree Udalut.				Total.			31.
14. Punished.	15. Acquitted.	16. Of which maliciously Accused.	17. Committed.	18. Pending.	19. Punished.	20. Acquitted.	21. Of which maliciously Accused.	22. Referred to Foujdaree Udalut.	23. Pending.	24. Punished.	25. Acquitted.	26. Of which maliciously Accused.	27. Pending.	28. Punished.	29. Acquitted.	30. Of which maliciously Accused.	Escaped, Died, or otherwise Disposed of.
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	9	9	–	–	–	–	–	–	4	53	12	–
–	1	–	–	–	–	–	–	–	–	–	–	–	–	–	8	–	–
1	6	–	–	–	–	4	–	–	–	–	–	–	–	8	25	1	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	26	113	12	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	7	47	–	–
–	–	–	–	–	–	–	–	–	–	–	4	–	–	3	9	–	–
6	–	–	–	–	–	–	–	–	–	–	–	–	–	131	468	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	6	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	5	14	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	28	46	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	9	45	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	11	–	5
–	–	–	–	–	–	–	–	–	–	–	–	–	–	21	59	4	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	11	25	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	10	2	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	74	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	–
–	8	–	3	–	–	3	–	–	–	–	–	–	–	2	52	–	–
–	–	–	3	–	–	3	–	–	–	–	–	–	–	–	3	–	–
7	15	–	6	–	–	19	9	–	–	–	4	–	–	280	1,077	31	5
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2	–	–
7	15	–	6	–	–	19	9	–	–	–	4	–	–	280	1,079	31	5

COMPARATIVE ABSTRACT.

1	10	–	18	7	–	–	–	4	14	–	–	–	4	174	511	18	–
7	15	–	6	–	–	19	9	–	–	–	4	–	–	280	1,079	31	5
6	5	–	–	–	–	19	9	–	–	–	4	–	–	106	568	13	5
–	–	–	12	7	–	–	–	4	14	–	–	–	4	—	—	–	—

† Of which 579 are in North Arcot.

DETAIL of Column 2.

Bribery.	Extortion.	Oppression.	Other abuse of Authority.
4	4	1	16
1	–	–	5
15	4	2	19
33	71	92	87
107	86	539	324
160	165	634	451

(E. E.)
Per *G. T. Beauchamp*, Register.

(H.)

OPERATIONS OF THE MAGISTRACY.

TABLE No. 1.—Petty Offences.

1. DISTRICTS.	Pending and Summoned before the: 2. Magistrate.	3. Joint Magistrate.	4. Head Assistant Magistrate.	5. Assistant Magistrate.	6. Total.	7. Acquitted.	8. Discharged on Razeenamah.	9. Punished.	10. Pending.	11. Per Centage of Acquittals.	12. Per Centage of Discharges.	13. Per Centage of Punishments.	Vagrants: 14. In Confinement on the 1st January.	15. Under Examination on 1st January.	16. Apprehended during the Year.	17. Total.	Discharged: 18. Unconditionally.	19. On producing Security.	20. On Expiration of Term of Imprisonment.	21. Total.	22. Under Examination on the 31st December.	23. In Confinement on the 31st December.
Ganjam	10	–	73	60	143	66	2	75	–	46	1	52	–	–	12	12	–	6	–	6	–	6
Vizagapatam	–	–	2	–	2	–	–	2	–	–	–	100	2	–	2	4	–	3	–	3	–	1
Rajahmundry	49	1	38	54	142	102	1	35	4	71	–	24	4	–	14	18	1	7	5	13	–	5
Masulipatam	51	–	69	30	150	76	–	74	–	50	–	49	9	–	34	43	1	1	17	19	–	24
Guntoor	52	–	122	176	350	222	35	93	–	63	10	26	–	–	2	2	–	1	1	2	–	–
Cuddapah	36	83	177	140	436	241	48	144	3	55	11	33	19	–	150	169	41	71	30	142	–	27
Bellary	11	37	143	37	228	149	8	71	–	65	3	31	6	–	10	16	–	–	6	6	6	4
Nellore	57	99	72	22	250	112	8	130	–	44	3	52	6	–	4	10	–	2	7	9	–	1
North Arcot	23	38	30	47	138	74	8	54	2	53	5	39	50	–	142	192	64	9	66	139	–	53
Chingleput	134	371	148	–	653	119	36	498	–	18	5	76	13	–	58	71	2	11	28	41	–	30
South Arcot	17	30	231	110	388	195	15	178	–	50	3	45	12	–	3	15	–	1	13	14	–	1
Salem	14	145	175	21	355	214	23	118	–	60	6	33	46	12	19	*77	2	2	54	58	3	13
Coimbatore	11	288	113	41	453	136	26	291	–	30	5	64	–	–	44	44	–	18	17	35	–	9
Trichinopoly	49	–	144	38	231	124	7	95	5	53	3	41	–	–	15	15	4	5	1	10	–	5
Tanjore	68	146	97	183	494	248	12	234	–	50	2	47	–	–	14	14	3	1	6	10	–	4
Madura	16	134	119	2	271	108	3	158	2	39	1	58	–	–	7	7	–	4	3	7	–	–
Tinnevelly	–	55	99	28	182	106	14	62	–	58	7	34	1	–	28	29	1	18	2	21	–	8
Malabar	75	66	217	36	394	237	2	126	29	60	–	31	9	16	143	168	32	101	13	146	4	18
Canara	44	95	23	31	193	85	10	89	9	44	5	46	5	–	12	†17	–	11	3	14	–	2
Total	717	1,588	2,092	1,056	5,453	2,614	258	2,527	54	47	4	46	182	28	713	923	151	269	275	695	13	211
Agencies:																						
Ganjam	6	–	9	29	44	28	1	15	–	63	2	34	–	–	7	7	3	2	1	6	–	1
Vizagapatam	–	–	–	47	47	12	1	34	–	25	2	72	–	–	–	–	–	–	–	–	–	–
Kurnool	7	–	–	16	23	5	2	16	–	21	8	69	–	–	2	2	–	–	–	–	–	2
Total	13	–	9	92	114	45	4	65	–	39	3	57	–	–	9	9	* 3	2	1	6	–	3
Grand Total	730	1,588	2,101	1,148	5,567	2,659	262	2,592	54	47	4	46	182	28	722	932	154	271	276	701	13	214

COMPARATIVE ABSTRACT.

In 1849	702	1,902	2,140	1,773	6,517	2,990	483	3,030	14	45	7	46	–	–	–	–	–	No returns.		–	–	–
In 1850	730	1,588	2,101	1,148	5,567	2,659	262	2,592	54	47	4	46	182	28	722	932	154	271	276	701	13	214
Increase	28	–	–	–	–	–	–	–	40	2	–	–	–	–	–	–	–	–	–	–	–	–
Decrease	–	314	39	625	‡950	331	221	438	–	–	3	–	–	–	–	–	–	–	–	–	–	–

* 3 died. † 1 died. ‡ Of which—in South Arcot, 362; Trichinopoly, 233; Canara, 282.

Detail of Column 6.

—	Assault.	Cattle Stealing.	Theft.	Abuse of Authority by Police Officers.	Other Offences.
	2,851	165	644	472	1,435

COMPARATIVE ABSTRACT.

In 1849	3,831	170	679	492	1,345
In 1850	2,851	165	644 *	472	1,435
Increase	– –	– –	– –	– –	90
Decrease	980	5	35	20	—

Detail of Column 9.

—	Imprisoned.	Fined.	Flogged.	Imprisoned and Fined.	Imprisoned and Flogged.
	324	2,136	132	—	—

COMPARATIVE ABSTRACT.

In 1849	781	2,109	139	– –	– –	1 prisoner insane.
In 1850	324	2,136	132	—	—	
Increase	– –	27	—	—	—	
Decrease	457	– –	7	—	—	

Foujdaree Udalut, Register's Office,
23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(I.)

OPERATIONS OF THE MAGISTRACY.

TABLE No. 2.—Crimes and Misdemeanors.

1. DISTRICTS.	PENDING AND BROUGHT UP BEFORE THE: Magistrate. 2. Cases.	3. Persons.	Joint Magistrate. 4. Cases.	5. Persons.	Head Assistant Magistrate. 6. Cases.	7. Persons.	Assistant Magistrate. 8. Cases.	9. Persons.	Total. 10. Cases.	11. Persons.	12. Released.	13. Forwarded to the Courts.	Dealt with under Section 54, Act VII. of 1843. 14. Cases.	15. Persons.	Pending. 16. Cases.	17. Persons.	18. Per Centage of Releases.	
Ganjam	–	–	–	–	10	28	1	16	11	44	42	–	2	2	–	–	95	
Vizagapatam	1	1	–	–	–	–	–	–	1	1	1	–	–	–	–	–	100	
Rajahmundry	24	77	–	–	14	33	5	14	43	124	95	16	10	12	1	1	76	
Masulipatam	2	2	–	–	11	25	4	5	17	32	25	5	2	2	–	–	78	
Guntoor	2	4	–	–	14	26	6	27	22	57	40	6	3	11	–	–	70	
Cuddapah	18	51	14	52	27	78	5	9	64	190	112	34	12	41	2	3	58	
Bellary	14	26	24	36	56	134	30	79	124	275	167	45	30	61	1	1	60	
Nellore	–	–	5	5	7	20	2	7	14	32	11	7	3	4	1	10	34	1 prisoner escaped,
North Arcot	11	18	11	37	10	22	7	13	39	90	62	12	11	16	–	–	68	&c.
Chingleput	20	59	15	39	2	2	–	–	37	100	40	39	14	21	–	–	40	
South Arcot	2	2	1	1	32	36	4	8	39	47	7	11	23	29	–	–	14	
Salem	5	5	36	103	41	88	4	12	86	208	162	14	15	30	2	2	77	
Coimbatore	5	14	13	28	20	69	2	4	40	115	93	16	5	6	–	–	80	
Trichinopoly	13	18	–	–	20	96	1	1	34	115	45	17	12	48	–	–	39	5 ditto.
Tanjore	5	5	14	30	19	39	16	27	54	101	18	27	28	56	–	–	17	
Madura	4	25	16	47	20	77	2	6	42	155	46	28	16	56	5	25	29	
Tinnevelly	–	–	2	31	28	93	14	49	44	173	87	41	14	45	–	–	50	
Malabar	33	121	10	11	23	92	11	27	77	251	125	89	4	13	3	23	49	1 ditto.
Canara	1	2	7	34	7	14	8	15	23	65	22	17	6	26	–	–	33	
Total	160	430	168	454	361	972	122	319	811	2,175	1,200	424	210	479	15	65	55	7
Agencies:																		
Ganjam	4	7	–	–	4	12	6	22	14	41	1	–	13	40	–	–	2	
Vizagapatam	3	7	–	–	–	–	1	4	4	11	–	4	1	4	1	3	–	
Kurnool	6	16	–	–	–	–	2	3	8	19	3	–	4	5	2	11	15	
Total	13	30	–	–	4	12	9	29	26	71	4	4	18	49	3	14	55	
Grand Total	173	460	168	454	365	984	131	348	837	2,246	1,204	428	228	528	18	79	53	

COMPARATIVE ABSTRACT.

In 1849	139	355	190	510	251	626	195	512	775	2,003	997	628	170	351	4	26	49	
In 1850	173	460	168	454	365	984	131	348	837	2,246	1,204	428	228	528	18	79	53	
Increase	34	105	–	–	114	358	–	–	62	243	207	–	58	177	14	53	4	
Decrease	–	–	22	56	–	–	64	164	–	–	–	200	—	—	—	—	—	

Detail of Column 15.

—	RELEASED. Persons.	Per Centage.	PUNISHED. Imprisoned.	Fined.	Flogged.	Imprisoned and Fined.	Imprisoned and Flogged.	Total.
	191	36	177	91	5	19	45	337

COMPARATIVE ABSTRACT.

In 1849	79	22	138	59	3	52	20	272
In 1850	191	36	177	91	5	19	45	337
Increase	112	14	39	32	2	– – –	25	65
Decrease	– – –	– – –	– – –	– – –	– – –	33	—	—

Foujdaree Udalut, Register's Office, 23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(J.)

OPERATIONS OF THE MAGISTRACY.

TABLE No. 3.—Showing the Results of the Reviews by the Session Court of the Sentences of the Magistracy, and of Appeals from the Sentences of the Magistracy to the Session Court, and from the Sentences of the Joint and Assistant Magistrates to the Magistrate.

1. DISTRICTS.	Petty Calendars. Reviewed. 2. Cases.	3. Persons.	4. Undisturbed.	5. Modified.	6. Reversed.	7. Pending.	Cases disposed of under Act VII. of 1843. Reviewed. 8. Cases.	9. Persons.	10. Undisturbed.	11. Modified.	12. Reversed.	13. Pending.	Appeals to the Session Judge from the Sentences of the 14. Magistrate.	15. Joint and Assistant Magistrates.	16. Total Appeals.	17. Reversed.	18. Modified.	19. Confirmed.	20. Pending.	Appeals to the Magistrate from the Sentences or Orders of his Subordinates. 21. Joint Magistrate.	22. Head Assistant Magistrate.	23. Assistant Magistrate.	24. Total Appeals.	25. Reversed.	26. Modified.	27. Confirmed.	28. Pending.
Ganjam	61	143	143	–	–	–	2	2	1	1	–	–	–	–	–	–	–	–	–	–	2	–	2	2	–	–	–
Vizagapatam	3	3	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–	1	–	–	1	–
Rajahmundry	77	187	185	–	2	–	10	12	10	1	1	–	7	–	7	–	–	6	1	1	1	–	2	–	–	2	–
Masulipatam	66	209	209	–	–	–	2	2	2	–	–	–	15	–	15	2	–	2	11	–	1	–	1	–	–	1	–
Guntoor	140	350	346	–	4	–	3	11	11	–	–	–	–	1	1	–	–	1	–	–	–	–	–	–	–	–	–
Cuddapah	291	694	683	5	6	–	12	41	40	1	–	–	1	1	2	2	–	–	–	1	4	2	7	–	2	4	1
Bellary	172	395	395	–	–	–	30	61	61	–	–	–	20	24	44	7	1	36	–	–	2	–	2	1	–	1	–
Nellore	63	252	252	–	–	–	3	4	4	–	–	–	2	–	2	–	–	1	1	1	7	1	9	–	–	7	2
North Arcot (Chittoor)	111	206	197	9	–	–	11	16	15	1	–	–	53	3	56	5	7	44	–	31	19	3	53	13	5	34	1
Chingleput	330	740	717	–	23	–	14	21	21	–	–	–	4	5	9	1	–	8	–	1	11	1	13	1	–	9	3
South Arcot (Cuddalore)	186	369	368	–	1	–	23	29	29	–	–	–	11	9	20	1	–	17	2	1	3	3	7	1	–	6	–
Salem	453	1,109	1,109	–	–	–	15	30	30	–	–	–	2	5	7	–	1	5	1	20	7	2	29	3	–	14	12
Coimbatore	172	528	520	–	8	–	5	6	5	–	1	–	1	2	3	1	–	2	–	–	1	1	2	–	1	1	–
Trichinopoly	82	266	266	–	–	–	12	48	37	–	–	11	2	15	17	–	–	6	11	–	6	–	6	–	–	6	–
Tanjore (Combaconum)	268	555	552	–	3	–	28	56	53	–	1	2	4	18	22	2	3	16	1	25	37	24	86	15	7	56	8
Madura	110	315	299	10	6	–	16	56	44	–	12	–	1	1	2	–	–	2	–	12	65	–	77	1	3	50	23
Tinnevelly	100	302	298	4	–	–	14	45	31	14	–	–	–	3	3	–	–	3	–	12	55	42	109	14	4	83	8
Malabar	261	568	553	4	11	–	4	13	12	–	1	–	50	104	154	21	7	96	30	10	28	20	58	1	3	41	13
Canara	439	929	929	–	–	–	6	26	26	–	–	–	2	14	16	2	–	12	2	7	3	6	16	–	–	7	9
Total	3,385	8,120	8,024	32	64	–	210	479	432	18	16	13	175	205	380	44	19	257	60	122	253	105	480	52	25	323	80
Agencies:																											
Ganjam	22	44	44	–	–	–	13	40	40	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vizagapatam	–	–	–	–	–	–	1	4	4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Kurnool	16	23	23	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	38	67	67	–	–	–	14	44	44	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grand Total	3,423	8,187	8,091	32	64	–	224	523	476	18	16	13	175	205	380	44	19	257	60	122	253	105	480	52	25	323	80

COMPARATIVE ABSTRACT.

In 1849	–	–	–	No returns.			–	–	–	–	292	378	670	83	–	548	39	91	184	101	376	37	34	287	18
In 1850	3,423	8,187	8,091	32	64	–	224	523	476	18	16	13	175	205	380	44	19	257	60	122	253	105	480	52	25	323	80
Increase	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	19	–	21	31	69	4	104	15	–	36	62
Decrease	–	–	–	–	–	–	–	–	–	–	–	–	117	173	290	39	–	291	–	–	–	–	–	–	9	–	–

Foujdaree Udalut, Register's Office, 23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(K.)

OPERATIONS OF THE SUBORDINATE COURTS.

TABLE No. 1.—Crimes and Misdemeanors brought before the Subordinate Judges and Principal Sudder Ameens.

1. DISTRICTS.	Pending and Received. 2. Cases.	3. Persons.	Released. 4. In Cases cognizable by the Subordinate Courts.	5. In Cases cognizable by the Session Courts.	6. Total.	Held to Security. 7. In Cases cognizable by the Subordinate Courts.	8. In Cases cognizable by the Session Courts.	9. Total.	10. Punished.	11. Committed.	Referred to Sudder Ameens. 12. Cases.	13. Persons.	14. Died, Escaped, or otherwise Disposed of.	Under Examination. 15. Cases.	16. Persons.	17. Per Centage of Releases.	18. Per Centage of Punishments.	19. Per Centage of Commitments.
Subordinate Judges:																		
*Chicacole	22	45	1	-	1	3	1	4	3	14	15	23	-	-	-	4	13	63
Rajahmundry	163	298	67	16	83	1	-	1	56	86	45	64	-	2	8	35	23	36
*Masulipatam	86	181	13	-	13	*2	-	2	17	109	25	37	-	3	3	9	11	75
*Guntoor	74	197	1	-	1	-	-	-	1	115	53	80	-	-	-	-	-	98
Cuddapah	376	693	62	59	121	41	70	111	204	236	9	15	-	1	6	17	30	34
Bellary	194	334	17	69	86	3	4	7	56	116	23	60	-	9	9	31	21	42
Chittoor	241	588	59	201	260	11	40	51	15	104	94	154	3	1	1	59	3	23
Salem	230	364	60	37	97	6	4	10	84	93	57	71	2	2	7	33	28	31
Combaconum	213	412	42	90	132	6	3	9	28	93	98	150	-	-	-	50	10	35
Madura	96	270	13	55	68	3	6	9	39	116	23	38	-	-	-	29	16	50
Calicut	383	782	61	149	210	16	48	64	91	225	105	176	5	6	11	34	15	37
Mangalore	257	479	37	74	111	8	26	34	104	122	57	93	4	5	11	28	26	31
*Honore	142	226	29	-	29	4	-	4	66	100	15	22	5	-	-	14	32	49
Total	2,477	4,869	462	750	1,212	104	202	306	764	1,529	629	983	19	29	56	31	19	39
Principal Sudder Ameens:																		
Vizagapatam	59	83	29	3	32	4	1	5	28	15	-	-	-	1	3	38	33	16
Nellore	213	434	58	59	117	24	18	42	74	131	30	57	-	9	13	31	19	34
Chingleput	103	205	9	29	38	1	3	4	78	61	14	22	-	2	2	20	42	33
Cochin	22	44	14	-	14	8	-	8	15	7	-	-	-	-	-	31	34	15
Cuddalore	161	363	43	27	70	5	18	23	61	157	11	23	-	13	29	20	17	46
Coimbatore	263	606	66	42	108	47	56	103	192	159	10	21	1	7	22	18	32	27
Trichinopoly	129	371	39	46	85	13	9	22	53	166	26	43	-	1	2	25	16	50
Tinnevelly	158	401	109	74	183	7	2	9	67	97	10	38	2	2	5	50	18	26
Tellicherry	100	182	31	14	45	7	1	8	64	42	8	13	2	2	8	26	37	24
Total	1,208	2,689	398	294	692	116	108	224	632	835	109	217	5	37	84	27	25	33
Total of Sub. Judges and Principal Sudder Ameens	3,685	7,558	860	1,044	1,904	220	310	530	1,396	2,364	738	1,200	24	66	140	29	21	37
Agencies:																		
Ganjam	36	81	11	4	15	3	19	22	27	17	-	-	-	-	-	18	33	20
Vizagapatam	52	113	17	19	36	8	12	20	28	25	-	-	-	2	4	31	24	22
Kurnool	66	131	11	5	16	2	1	3	28	25	14	20	1	8	38	14	25	22
Total	154	325	39	28	67	13	32	45	83	67	14	20	1	10	42	21	27	21
Grand Total	3,839	7,883	899	1,072	1,971	233	342	575	1,479	2,431	752	1,220	25	76	182	29	22	36
COMPARATIVE ABSTRACT.																		
In 1849	3,695	7,639	1,012	997	2,009	165	237	402	1,614	2,205	732	1,258	25	71	126	31	25	34
In 1850	3,839	7,883	899	1,072	1,971	233	342	575	1,479	2,431	752	1,220	25	76	182	29	22	36
Increase	144	244	-	75	-	68	105	173	-	226	20	-	-	5	56	-	-	2
Decrease	-	-	113	-	38	-	-	-	135	-	-	38	-	-	-	2	3	-

* Powers exercised by the Session Judges.

Detail of Column 10.

	Fined	Flogged.	Imprisoned.	Imprisoned and Fined.	Imprisoned and Flogged.	Flogged. Under 50 Lashes.	Flogged. 100 Lashes.	Flogged. 150 Lashes.	Imprisoned. Under 3 Months.	Imprisoned. 6 Months.	Imprisoned. 12 Months.	Imprisoned. 18 Months.	Imprisoned. 24 Months.
	359	3	928	93	96	43	45	11	381	338	361	109	123
COMPARATIVE ABSTRACT.													
In 1849	383	13	1,003	95	120	No returns.			—	—	—	—	—
In 1850	359	3	928	93	96	43	45	11	381	338	361	109	123
Increase	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease	24	10	75	2	24	—	—	—	—	—	—	—	—

Foujdaree Udalut, Register's Office, 23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(L.)

OPERATIONS OF THE SUBORDINATE COURTS.

TABLE No. 2.—CRIMES and MISDEMEANORS referred to the Sudder Ameens for Trial.

1. ZILLAHS.	Pending and Referred. 2. Cases.	3. Persons.	4. Released.	5. Held to Security.	6. Punished.	7. Died, Escaped, or otherwise Disposed of.	Under Examination. 8. Cases.	9. Persons.	10. Per Centage of Releases.	11. Per Centage of Punishments.
Itchapore (detached)	1	3	-	-	3	-	-	-	-	100
Chicacole	15	23	4	5	14	-	-	-	17	60
Rajahmundry	45	64	24	6	34	-	-	-	37	53
Masulipatam	25	37	13	5	19	-	-	-	35	51
Guntoor	53	80	41	5	34	-	-	-	51	42
Cuddapah	11	18	1	1	16	-	-	-	5	88
Bellary	34	62	36	1	25	-	-	-	58	40
Nellore	33	61	10	1	50	-	-	-	16	81
Chittoor	101	163	47	14	101	1	-	-	28	61
Chingleput	14	22	3	1	18	-	-	-	13	81
Cuddalore	11	23	13	-	5	-	3	5	56	21
Salem	59	74	18	7	46	3	-	-	24	62
Coimbatore	10	21	6	5	7	-	1	3	28	33
Trichinopoly	27	44	24	3	17	-	-	-	54	38
Combaconum	100	155	45	1	105	-	3	4	29	67
Madura	23	38	20	-	13	1	3	4	52	34
Tinnevelly	11	40	32	-	8	-	-	-	80	20
Tellicherry	8	13	3	1	9	-	-	-	23	69
Calicut	109	182	42	4	128	-	6	8	23	70
Mangalore	58	94	35	2	56	-	1	1	37	59
Sircy (detached)	90	148	20	-	128	-	-	-	13	86
Honore	15	22	10	-	12	-	-	-	45	54
Total	853	1,387	447	62	848	5	17	25	32	61
AGENCY: Kurnool Town Cazee	14	20	7	-	10	-	1	3	35	50
GRAND TOTAL	867	1,407	454	62	858	5	18	28	32	60

COMPARATIVE ABSTRACT.

In 1849	865	1,431	553	84	764	-	19	30	38	53
In 1850	867	1,407	454	62	858	5	18	28	32	60
Increase	2	-	-	-	94	5	-	-	-	7
Decrease	-	24	99	22	-	-	1	2	6	—

DETAIL of Column 6.

—	Fined.	Flogged.	Imprisoned.	Imprisoned and Fined.	Imprisoned and Flogged.	Flogged. Under 50 Lashes.	Flogged. 100 Lashes.	Flogged. 150 Lashes.	Imprisoned. Under 3 Months.	Imprisoned. 6 Months.	Imprisoned. 12 Months.	Imprisoned. 18 Months.	Imprisoned. 24 Months.
	241	6	577	6	28	17	11	6	267	186	239	27	24

COMPARATIVE ABSTRACT.

In 1849	183	1	515	6	59	No returns.			—	—	—	—	—
In 1850	241	6	577	6	28	17	11	6	267	186	239	27	24
Increase	58	5	62	—	—	—	—	—	—	—	—	—	—
Decrease	-	-	-	-	31	—	—	—	—	—	—	—	—

Foujdaree Udalut, Register's Office,
23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(M.)

OPERATIONS OF THE SUBORDINATE COURTS.

No. 3.—Showing the Result of Reviews by, and of the Appeals Preferred to, the Session Courts from the Sentences of the Subordinate Judges, Principal Sudder Ameens, and Sudder Ameens.

1.	REVIEWED.												SENTENCES APPEALED.							
	Subordinate Judges, or Principal Sudder Ameens.						Sudder Ameens.						Subordinate Judges or Principal Sudder Ameens.				Sudder Ameens.			
ZILLAHS.	2. Cases.	3. Persons.	4. Undisturbed.	5. Modified.	6. Reversed.	7. Pending.	8. Cases.	9. Persons.	10. Undisturbed.	11. Modified.	12. Reversed.	13. Pending.	14. Appealed.	15. Confirmed.	16. Reversed.	17. Pending.	18. Appealed.	19. Confirmed.	20. Reversed.	21. Pending.
Chicacole	45	65	62	3	–	–	16	26	24	2	–	–	–	–	–	–	–	–	–	–
Rajahmundry	68	140	140	–	–	–	45	64	64	–	–	–	7	5	2	–	6	2	4	–
Masulipatam	–	–	–	–	–	–	25	37	33	2	2	–	–	–	–	–	–	–	–	–
Guntoor	–	–	–	–	–	–	53	80	77	–	3	–	–	–	–	–	–	–	–	–
Cuddapah	273	436	434	1	1	–	11	18	18	–	–	–	10	–	10	–	–	–	–	–
Bellary	94	149	144	2	1	2	34	62	57	5	–	–	4	4	–	–	2	–	2	–
Nellore	123	233	227	3	–	3	33	61	53	2	–	6	–	–	–	–	–	–	–	–
Chittoor	104	326	320	1	5	–	100	162	155	1	6	–	18	18	–	–	7	–	7	–
Chingleput	64	120	118	–	2	–	14	22	20	1	1	–	1	1	–	–	–	–	–	–
Cuddalore	88	154	154	–	–	–	8	18	18	–	–	–	1	–	1	–	–	–	–	–
Salem	128	191	191	–	–	–	56	71	69	–	2	–	8	8	–	–	4	2	2	–
Coimbatore	191	403	400	1	2	–	9	18	16	2	–	–	39	35	4	–	1	1	–	–
Trichinopoly	67	160	132	2	26	–	27	44	42	2	–	–	2	2	–	–	–	–	–	–
Combaconum	67	169	169	–	–	–	97	151	127	20	4	–	1	1	–	–	4	4	–	–
Madura	39	116	107	1	8	–	20	34	34	–	–	–	3	3	–	–	–	–	–	–
Tinnevelly	109	259	258	–	1	–	11	40	40	–	–	–	68	68	–	–	20	20	–	–
Tellicherry	72	117	107	2	6	2	8	13	10	3	–	–	7	3	4	–	–	–	–	–
Calicut	176	402	395	5	2	–	103	174	165	7	2	–	20	14	4	2	9	2	7	–
Mangalore	136	249	242	1	6	–	57	93	88	1	4	–	9	9	–	–	5	4	1	–
Honore	–	–	–	–	–	–	105	170	162	1	7	–	–	–	–	–	10	10	–	–
Total	1,844	3,689	3,600	22	60	7	832	1,358	1,272	49	31	6	198	171	25	2	68	45	23	–
AGENCIES:																				
Ganjam	29	64	63	1	–	–	–	–	–	–	–	–	1	–	1	–	–	–	–	–
Vizagapatam	36	84	84	–	–	–	–	–	–	–	–	–	1	1	–	–	–	–	–	–
Kurnool	25	47	43	4	–	–	13	17	15	1	1	–	–	–	–	–	–	–	–	–
Total	90	195	190	5	–	–	13	17	15	1	1	–	2	1	1	–	–	–	–	–
GRAND TOTAL	1,934	3,884	3,790	27	60	7	845	1,375	1,287	50	32	6	200	172	26	2	68	45	23	–

COMPARATIVE ABSTRACT.

In 1849	–	–	–	–	–	No returns.			–	–	–	–	226	192	28	6	24	8	16	–
In 1850	1,934	3,884	3,790	27	60	7	845	1,375	1,287	50	32	6	200	172	26	2	68	45	23	–
Increase	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	44	37	7	–
Decrease	–	–	–	–	–	–	–	–	–	–	–	–	26	20	2	4	–	–	–	–

Foujdaree Udalut, Register's Office, 23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(N.)

OPERATIONS OF THE SESSION COURTS.

TABLE No. 1.

1. ZILLAHS.	Pending and Committed. 2. Cases.	3. Persons.	4. Punished.	5. Acquitted.	6. Held to Security.	7. Remanded.	8. Referred to the Foujdaree Udalut.	9. Died, Escaped, or otherwise Disposed of.	10. Pending.	11. Per Centage of Acquittals.	12. Per Centage of Convictions.	13. Per Centage of References.
Chicacole {Ganjam / Vizagapatam}	17	32	20	5	6	- -	1	- -	- -	15	62	3
Rajahmundry	53	101	43	40	2	3	11	2	- -	39	42	10
Masulipatam	39	115	23	86	1	- -	5	- -	- -	74	20	4
Guntoor	19	115	2	108	3	- -	2	- -	- -	93	1	1
Cuddapah	106	280	61	113	65	- -	21	2	23	39	21	7
Bellary	60	118	26	41	6	13	26	- -	6	34	22	22
Nellore	54	145	60	61	3	- -	2	- -	19	42	41	1
Chittoor	42	104	34	45	15	1	4	- -	5	43	32	3
Chingleput	30	76	47	9	4	1	14	1	- -	11	61	18
Cuddalore	49	157	30	102	13	3	- -	1	8	64	19	—
Salem	43	98	40	41	8	- -	6	2	1	41	40	6
Coimbatore	60	170	57	32	41	- -	30	- -	10	18	33	17
Trichinopoly	38	169	52	92	2	4	5	- -	14	54	30	2
Combaconum	47	93	70	11	1	- -	10	- -	1	11	75	10
Madura	35	119	58	52	4	- -	5	- -	- -	43	48	4
Tinnevelly	35	97	24	51	2	3	10	- -	7	52	24	10
Malabar {Tellicherry / Calicut}	18	42	15	5	- -	- -	22	- -	- -	11	35	52
	115	242	54	38	27	21	38	18	46	15	22	15
Canara {Mangalore / Honore}	64	132	26	57	9	6	14	4	16	43	19	10
	49	100	35	44	15	- -	4	1	1	44	35	4
Total	973	2,510	777	1,033	277	55	230	31	157	41	30	9
AGENCIES:												
Ganjam	11	24	- -	12	8	- -	3	- -	1	50	- -	12
Vizagapatam	15	26	9	4	- -	3	9	- -	1	15	34	34
Kurnool	20	28	26	1	1	- -	- -	- -	- -	3	92	—
Total	46	78	35	17	9	3	12	- -	2	21	44	15
GRAND TOTAL	1,019	2,588	812	1,050	286	58	242	31	159	40	31	9

COMPARATIVE ABSTRACT.

In 1849	1,001	2,370	854	883	205	78	231	14	105	37	35	9
In 1850	1,019	2,588	812	1,050	236	58	242	31	159	40	31	9
Increase	18	218	- -	167	31	- -	11	17	54	3	—	—
Decrease	- -	- -	42	- -	- -	20	- -	- -	- -	- -	4	—

DETAIL of Column 4.

—	Fined.	Flogged.	Imprisoned.	Imprisoned: and Fined.	Imprisoned: and Flogged.	Flogged: 100 Lashes and under.	Flogged: 150 Lashes and under.	Flogged: 195 Lashes and under.	Imprisoned: 1 Year and under.	Imprisoned: 2 Years and under.	Imprisoned: 3 Years and under.	Imprisoned: 7 Years and under.	Imprisoned: 14 Years and under.
	4	5	722	2	79	48	28	8	149	90	93	311	163

COMPARATIVE ABSTRACT.

In 1849	1	9	767	1	76	No returns.		—	—	—	—	—	—
In 1850	4	5	722	2	79	48	28	8	149	90	93	311	163
Increase	3	- -	- -	1	3	—	—	—	—	—	—	—	—
Decrease	- -	4	45	—	—	—	—	—	—	—	—	—	—

Foujdaree Udalut, Register's Office,
23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

Table showing the Fines levied by the several Tribunals during 1850.

DISTRICTS.	By the District Police. 1. Levied.		By the District Police. 2. Imprisoned in default of Payment.		By the Magistracy. 3. Levied.		By the Magistracy. 4. Imprisoned in default of Payment.		By the Sudder Ameen. 5. Levied.		By the Sudder Ameen. 6. Imprisoned in default of Payment.		By the Subordinate Court. 7. Levied.		By the Subordinate Court. 8. Imprisoned in default of Payment.		By the Session Court. 9. Levied.		By the Session Court. 10. Imprisoned in default of Payment.		Total. 11. Levied.		Total. 12. Imprisoned in default of Payment.	
	No.	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*	*No.*	*Rs.*
Chicacole — Ganjam	447	364	182	160	39	68	12	82	—	—	—	—	—	—	—	—	—	—	—	—	486	432	194	242
Chicacole — [illegible]	—	—	—	—	—	—	—	—	—	—	3	60	—	—	—	—	—	—	—	—	—	—	3	60
Chicacole — Vizagapatam	324	202	136	164	1	2	—	—	—	—	—	—	2	35	4	60	—	—	—	—	327	239	140	224
Rajahmundry	823	870	132	217	24	201	2	15	1	1	3	56	9	356	20	393	—	—	—	—	857	1,428	157	681
Masulipatam	1,211	942	226	278	60	294	14	39	2	20	2	50	1	3	1	5	—	—	—	—	1,274	1,259	243	372
Guntoor	6,207	2,023	679	394	69	262	22	59	—	—	—	—	—	—	—	—	—	—	—	—	6,276	2,285	701	453
Cuddapah	1,030	1,470	388	862	114	887	21	355	4	17	3	60	21	142	16	260	—	—	—	—	1,169	2,516	428	1,537
Bellary	807	699	238	272	45	526	24	128	1	20	—	—	2	30	6	275	1	4	—	—	856	1,279	268	675
Nellore	1,600	1,481	601	667	69	277	40	314	4	67	11	229	7	265	7	105	—	—	—	—	1,680	2,090	659	1,315
North Arcot (Chittoor)	1,803	2,144	763	1,325	29	134	20	262	—	—	5	80	1	15	—	—	—	—	—	—	1,833	2,293	788	1,667
Chingleput	818	763	489	714	265	551	188	544	—	—	10	77	3	240	11	202	—	—	1	20	1,086	1,554	699	1,557
South Arcot (Cuddalore)	1,275	1,053	876	1,151	33	202	76	3,641	—	—	1	10	2	22	—	—	—	—	—	—	1,310	1,277	953	4,802
Salem	1,489	1,936	1,027	1,435	81	641	21	254	3	5	2	15	3	14	6	39	—	—	—	—	1,576	2,596	1,056	1,743
Coimbatore	1,662	2,065	696	1,163	146	528	97	173	—	—	—	—	35	550	87	2,701	—	—	—	—	1,843	3,143	880	4,037
Trichinopoly	1,326	1,309	730	921	96	591	37	1,563	—	—	—	—	—	—	—	—	—	—	—	—	1,422	1,900	767	2,484
Combaconum (Tanjore)	3,212	3,263	1,001	1,431	93	926	92	8,151	1	10	3	300	4	95	—	—	1	3	1	10	3,311	4,297	1,097	9,892
Madura	1,946	2,827	1,005	1,760	74	641	43	196	—	—	—	—	6	135	3	65	—	—	—	—	2,026	3,603	1,051	2,021
Tinnevelly	1,179	1,623	600	1,430	53	333	12	50	2	30	1	10	20	166	8	115	—	—	—	—	1,254	2,152	621	1,605
Malabar — Calicut	411	657	374	622	47	249	35	109	10	167	47	503	11	297	36	714	—	—	—	—	479	1,370	492	1,948
Malabar — Tellicherry	475	860	308	779	21	95	4	8	4	51	—	—	6	60	14	342	—	—	2	35	506	1,066	328	1,164
Canara — Mangalore	360	645	136	195	36	169	7	30	5	96	20	276	36	347	19	336	—	—	—	—	437	1,257	182	837
Canara — Honore	957	1,214	138	234	32	140	1	—	3	4	1	1	24	204	1	100	—	—	—	—	1,016	1,562	141	335
Cochin	—	—	—	—	—	—	—	—	—	—	—	—	5	15	—	—	—	—	—	—	5	15	—	—
Itchapore	—	—	—	—	—	—	—	—	3	25	—	—	—	—	—	—	—	—	—	—	3	25	—	—
Sircy	—	—	—	—	—	—	—	—	67	581	24	854	—	—	—	—	—	—	—	—	67	581	24	854
Fractions of Rupees	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	19	—	15
Total	29,362	28,410	10,725	16,174	1,427	7,717	768	15,973	110	1,094	136	2,581	198	2,991	239	5,712	2	7	4	65	31,099	40,238	11,872	40,520
Agencies:																								
Ganjam	555	494	189	240	13	99	2	55	—	—	—	—	—	—	3	38	—	—	—	—	568	593	194	333
Vizagapatam	722	584	181	215	23	78	—	—	—	—	—	—	1	15	2	18	—	—	—	—	746	677	183	233
Kurnool	337	287	30	40	13	26	—	—	—	—	1	15	—	—	3	80	—	—	—	—	350	313	34	135
Fractions of Rupees	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	—	—
Total	1,614	1,365	400	495	49	203	2	55	—	—	1	15	1	15	8	136	—	—	—	—	1,664	1,585	411	701
Grand Total	30,976	29,775	11,125	16,669	1,476	7,920	770	16,028	110	1,094	137	2,596	199	3,006	247	5,848	2	7	4	65	32,763	41,823	2,283	41,221

Comparative Abstract.

In 1849	28,618	28,074	9,204	12,546	3,846	12,253	1,472	7,157	106	787	78	1,733	254	2,644	136	3,321	6	33	9	90	32,830	43,813	10,899	24,864
In 1850	30,976	29,775	11,125	16,669	1,476	7,920	770	16,028	110	1,094	137	2,596	199	3,006	247	5,848	2	7	4	65	32,763	41,823	12,283	41,221
Increase	2,358	1,701	1,921	4,123	—	—	—	8,871	4	307	59	863	—	362	111	2,527	—	—	—	—	—	—	1,384	16,357
Decrease	—	—	—	—	2,370	4,333	702	—	—	—	—	—	55	—	—	—	4	26	5	25	67	1,990	—	—

Foujdaree Udalut, Register's Office,
23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(P.)

TABLE Showing the Number of Individuals the Charges against whom were declared wilfully False and Malicious by the Police, Magistracy, and Courts respectively, and the Number Prosecuted and Convicted before the Subordinate Courts, and Punished by the Magistracy for preferring such Charges.

ZILLAH.	Charged Falsely and Maliciously before the					6.	7.	8.
	1. Police.	2. Magistracy.	3. Subordinate Court.	4. Session Court.	5. TOTAL.	Prosecuted before the Subordinate Courts.	Punished by the Subordinate Courts.	Punished by the Magistracy.
Chicacole — Ganjam	—	1	—	—	1	—	—	1
Chicacole —	—	—	—	—	—	1	1	—
Chicacole — Vizagapatam	—	—	—	—	—	—	—	—
Chicacole — Itchapoor	—	—	—	—	—	—	—	—
Rajahmundry	8	57	—	16	81	6	4	—
Masulipatam	—	5	—	6	11	4	1	5
Guntoor	6	4	—	—	10	4	4	4
Cuddapah	71	11	—	—	82	27	19	6
Bellary	—	—	41	3	44	2	—	—
Nellore	—	3	3	—	6	8	5	—
North Arcot (Chittoor)	38	6	6	1	51	11	2	1
Chingleput	—	—	—	—	—	1	1	2
South Arcot (Cuddalore)	17	8	—	—	25	2	—	2
Salem	19	—	7	—	26	7	1	—
Coimbatore	11	—	—	—	11	1	1	1
Trichinopoly	126	—	—	—	126	1	—	—
Tanjore (Combaconum)	940	8	—	—	948	22	14	12
Madura	1	—	5	—	6	5	2	1
Tinnevelly	537	—	4	10	551	8	5	1
Malabar — Calicut	10	—	—	—	10	19	15	5
Malabar — Tellicherry	6	—	7	—	13	2	2	—
Canara — Mangalore	30	—	1	—	31	10	6	—
Canara — Honore	16	—	—	—	16	1	—	1
Canara — Sircy	—	—	—	—	—	8	8	—
Cochin	—	—	—	—	—	—	—	—
Total	1,836	103	74	36	2,049	150	91	42
AGENCIES:								
Ganjam	5	1	—	—	6	1	—	1
Vizagapatam	—	—	—	—	—	—	—	—
Kurnool	9	—	—	—	9	—	—	2
Total	14	1	—	—	15	1	—	3
GRAND TOTAL	1,850	104	74	36	2,064	151	91	45

COMPARATIVE ABSTRACT.

In 1849	793	36	70	46	945	173	95	64
In 1850	1,850	104	74	36	2,064	151	91	45
Increase	1,057	68	4	—	1,119	—	—	—
Decrease	—	—	—	10	—	22	4	19

Foujdaree Udalut, Register's Office,
23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

(Q.)

TABLE of Suicides and Accidental Deaths Reported to the Magistracy in 1850.

Districts.	SUICIDES.															ACCIDENTAL DEATHS.																										
	By Drowning.			By Hanging.			By Poison.			Various.			Total.			By Drowning in Wells.			By Drowning in Rivers or Tanks.			By Burning.			By Lightning.			By the Stroke of the Sun or Wind.			By Wild Beasts.			By Landslips, or Walls Falling, &c.			Various.			Total.		
	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.	Men.	Women.	Children.
Vizagapatam	7	6	–	1	–	–	–	–	–	–	–	–	8	6	–	1	9	3	4	–	1	–	1	–	–	–	–	–	–	1	–	–	–	–	–	1	–	–	7	10	4
Ganjam	–	–	–	–	1	–	1	–	–	1	–	–	2	1	–	2	3	2	2	4	7	1	1	–	1	–	–	–	–	–	1	–	–	3	–	1	–	1	–	10	9	10
Rajahmundry	24	79	–	4	5	–	–	4	–	2	1	–	30	89	–	6	18	19	44	25	37	29	6	5	8	1	1	1	–	–	1	–	–	7	1	2	25	–	2	121	51	66
Masulipatam	11	18	–	4	–	–	–	–	–	2	–	–	17	18	–	13	24	8	27	5	17	–	–	–	6	–	1	–	–	–	–	–	–	–	–	1	12	1	–	58	30	27
Guntoor	12	28	1	6	4	–	1	1	–	2	–	–	21	33	1	14	21	31	11	6	17	–	–	1	4	1	2	3	2	–	1	–	1	–	–	1	9	3	–	42	33	53
Cuddapah	19	35	–	11	–	–	–	–	–	3	1	–	33	36	–	29	127	72	14	15	21	–	–	–	8	1	–	1	–	–	1	–	–	6	–	2	47	19	7	106	162	102
Bellary	18	92	–	15	8	–	–	2	–	2	3	–	35	105	–	80	124	116	2	1	–	3	1	7	6	3	1	–	–	–	2	–	–	12	7	9	30	16	14	135	152	147
Nellore	12	29	1	7	–	–	–	–	–	–	–	–	19	29	1	18	39	53	11	4	38	–	1	4	7	2	4	2	1	–	2	–	–	1	–	–	20	4	12	61	51	111
North Arcot	14	45	–	5	1	–	–	–	–	5	1	–	24	47	–	47	97	104	23	18	47	2	1	5	8	3	–	5	1	–	9	9	5	7	2	1	21	2	–	122	133	162
Chingleput	1	13	–	5	1	–	–	1	–	2	–	–	8	15	–	7	35	11	45	12	18	–	1	2	5	–	–	2	–	1	1	–	–	5	–	–	–	–	–	65	48	32
South Arcot	11	14	–	6	3	–	–	5	1	–	–	–	17	22	1	33	43	29	46	21	56	2	2	2	6	5	–	–	3	–	3	1	1	2	–	16	1	1	109	77	89
Salem	9	17	–	8	1	–	1	2	–	1	–	–	19	20	–	54	85	58	26	8	25	–	4	7	6	1	3	–	–	–	8	1	1	4	5	6	16	1	–	114	105	100
Coimbatore	20	44	–	3	–	–	–	1	–	1	–	–	24	45	–	129	94	30	8	7	5	–	1	4	7	6	–	–	–	–	18	1	1	–	–	1	29	2	2	191	111	43
Trichinopoly	–	1	–	8	–	–	1	–	–	1	–	–	10	1	–	28	23	4	20	17	3	2	–	–	–	–	–	–	–	–	–	–	–	–	–	1	6	2	2	56	42	10
Tanjore	–	9	–	9	4	–	–	–	–	–	–	–	9	13	–	1	–	4	20	20	42	1	–	1	1	–	–	–	–	–	–	–	–	1	–	–	8	1	2	32	21	49
Madura	8	15	2	8	2	–	–	3	–	1	1	–	17	21	2	40	32	21	20	6	37	2	1	1	9	2	3	–	–	–	1	–	–	–	1	3	25	3	3	97	45	68
Tinnevelly	4	24	2	3	5	–	–	–	–	1	–	–	8	29	2	9	29	28	16	9	24	1	3	–	7	1	–	–	–	–	5	3	–	1	2	–	11	–	1	50	47	53
Malabar	4	5	–	23	12	–	–	5	–	1	2	–	28	24	–	23	37	18	54	38	43	5	2	3	1	–	–	–	–	–	6	–	2	3	3	3	157	17	10	249	97	79
Canara	9	23	6	37	18	–	–	1	–	1	1	–	47	43	6	14	24	26	53	45	56	–	3	2	2	1	–	1	–	–	15	2	1	1	3	–	49	13	6	135	91	91
Total	183	497	12	163	65	–	4	25	1	26	10	–	376	597	13	548	864	637	446	261	494	48	28	44	92	27	15	15	7	1	77	16	12	52	26	31	482	86	62	1,760	1,315	1,296
AGENCIES:																																									
Vizagapatam	9	22	1	3	5	–	–	–	–	2	–	–	14	27	1	14	20	7	5	1	22	–	–	3	1	–	1	–	–	–	2	1	–	10	–	3	6	1	–	38	23	36
Ganjam	–	1	–	2	2	–	–	–	–	–	–	–	2	3	–	4	19	2	10	6	1	–	1	–	1	–	–	–	–	–	4	–	–	2	–	–	2	–	–	23	26	3
Kurnool	3	16	–	3	–	–	–	–	–	–	–	–	6	16	–	7	10	16	7	2	4	–	–	–	5	–	–	–	2	–	2	4	1	3	–	1	7	–	2	31	18	24
Total	12	39	1	8	7	–	–	–	–	2	–	–	22	46	1	25	49	25	22	9	27	–	1	3	7	–	1	–	2	–	8	5	1	15	–	4	15	1	2	92	67	63
GRAND TOTAL	195	536	13	171	72	–	4	25	1	28	10	–	398	643	14	573	913	662	468	270	521	48	29	47	99	27	16	15	9	1	85	21	13	67	26	35	497	87	64	1,852	1,382	1,359

COMPARATIVE ABSTRACT.

In 1849	328	527	–	145	77	–	10	21	–	24	2	–	507	627	–	1,626	–	1,689				57	55	–	58	15	–	19	7	–	71	7	–	70	56	–	475	122	–	2,376	1,951	–
In 1850	195	536	13	171	72	–	4	25	1	28	10	–	398	643	14	1,041	1,183	1,183				48	29	47	99	27	16	15	9	1	85	21	13	67	26	35	497	87	64	1,852	1,382	1,359
Increase	–	–	–	21			–	–	–	12			–	–	–	92						12			69			–	–	–	41			2			51			266		
Decrease		111		–	–	–		1		–	–	–		79		–	–	–	–	–	–	–	–	–	–	–	–		1		–			–			–			–		

Children were not distinguished in the Reports of last year.

Foujdaree Udalut, Register's Office, 23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

TABLE (R.)—Showing the Periods during which Persons were Detained before the Police, the Magistracy, and the Courts.

1.	POLICE.													MAGISTRACY.												SUB. OR PRINCIPAL SUDDER AMEEN COURTS.							SUDDER AMEEN COURTS.							SESSION COURTS.						
	PETTY OFFENCES.							CRIMES AND MISDEMEANORS.						PETTY OFFENCES.							CRIMES AND MISDEMEANORS.							CRIMES AND MISDEMEANORS.							CRIMES AND MISDEMEANORS.							CRIMES AND MISDEMEANORS.						
DISTRICTS.	2. Under 3 Days.	3. Under 7 Days.	4. Under 14 Days.	5. Under 30 Days.	6. Under 60 Days.	7. Above 60 Days.	8. Total.	9. Under 3 Days.	10. Under 7 Days.	11. Under 14 Days.	12. Under 30 Days.	13. Above 30 Days.	14. Total.	15. Under 3 Days.	16. Under 7 Days.	17. Under 14 Days.	18. Under 30 Days.	19. Under 60 Days.	20. Above 60 Days.	21. Total.	22. Under 3 Days.	23. Under 7 Days.	24. Under 14 Days.	25. Under 30 Days.	26. Above 30 Days.	27. Total.	28. Under 3 Days.	29. Under 7 Days.	30. Under 14 Days.	31. Under 30 Days.	32. Under 60 Days.	33. Above 60 Days.	34. Total.	35. Under 3 Days.	36. Under 7 Days.	37. Under 14 Days.	38. Under 30 Days.	39. Under 60 Days.	40. Above 60 Days.	41. Total.	42. Under 3 Days.	43. Under 7 Days.	44. Under 14 Days.	45. Under 30 Days.	46. Under 60 Days.	47. Above 60 Days.	48. Total.
Chicacole { Ganjam	1,061	990	582	704	264	301	3,902	12	15	41	19	19	106	28	44	55	4	9	3	143	15	4	22	2	1	44	–	–	–	–	–	–	–	–	3	16	6	1	–	–	26	–	2	3	10	15	2	32
Chicacole { Vizagapatam	3,450	216	115	285	50	18	4,134	125	76	47	30	23	301	–	–	2	–	–	–	2	–	–	1	–	–	1	5	12	30	23	5	5	80	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rajahmundry	7,910	1,149	905	852	419	439	11,674	154	140	140	110	49	593	93	18	6	21	–	–	138	87	16	11	6	3	123	60	53	77	35	1	–	226	26	16	16	2	4	–	64	5	12	9	49	24	2	101
Masulipatam	2,677	164	212	199	136	166	3,554	95	57	109	81	33	375	115	27	–	8	–	–	150	26	2	2	1	1	32	10	13	1	7	1	–	32	3	8	12	6	8	–	37	2	13	51	19	17	13	115
Guntoor	10,038	2,446	591	765	438	547	14,825	122	147	8	11	–	288	134	58	57	54	25	22	350	7	13	10	27	–	57	1	–	–	–	1	–	2	44	21	12	3	–	–	80	12	6	8	1	77	11	115
Cuddapah	4,044	440	602	394	148	51	5,679	465	605	443	483	97	2,093	96	54	78	102	41	62	433	21	22	36	38	70	187	569	33	45	22	3	–	672	8	8	–	2	–	–	18	1	1	19	65	108	68	262
Bellary	2,852	117	36	25	24	–	3,054	736	104	29	16	24	909	150	58	10	8	1	1	228	103	108	17	16	29	273	200	27	27	5	2	4	265	9	32	10	11	–	–	62	35	22	14	39	1	1	112
Nellore	6,064	722	350	387	206	51	7,780	183	248	126	88	12	657	87	33	63	33	6	28	250	11	8	1	–	2	22	9	61	192	87	12	3	364	–	8	10	28	15	–	61	12	6	66	34	3	5	126
Chittoor	6,420	796	821	1,151	738	789	10,715	242	257	337	299	249	1,384	73	29	10	6	6	12	136	33	9	16	8	24	90	91	120	60	103	56	3	433	93	20	11	18	20	–	162	5	10	16	9	21	38	99
Chingleput	3,601	140	241	116	30	18	4,146	119	93	45	31	2	290	585	43	19	6	–	–	653	40	33	25	–	2	100	32	85	35	22	7	–	181	14	4	2	2	–	–	22	34	24	2	2	14	–	76
Cuddalore	7,286	506	360	333	196	400	9,081	234	171	184	211	18	818	232	103	29	24	–	–	388	19	22	5	1	–	47	10	42	78	80	100	1	311	1	2	4	11	–	–	18	3	15	17	33	76	5	149
Salem	8,409	731	259	442	213	52	10,106	592	418	303	217	103	1,633	64	41	61	53	61	75	355	14	42	14	45	91	206	204	48	17	16	1	–	286	27	17	10	13	4	–	71	28	23	25	19	–	–	95
Coimbatore	4,786	377	412	335	159	125	6,194	892	401	168	37	16	1,514	328	68	38	13	6	–	453	81	12	17	5	–	115	224	112	108	77	9	32	562	4	5	6	3	–	–	18	118	24	2	15	–	1	160
Trichinopoly	6,863	753	81	–	–	–	7,697	405	267	5	12	–	689	203	23	–	–	–	–	226	68	30	17	–	–	115	34	92	92	89	18	1	326	19	9	15	1	–	–	44	18	32	40	48	17	–	155
Combaconum	8,622	1,287	1,574	1,919	1,123	894	15,419	124	215	187	88	18	632	341	122	18	4	3	6	494	85	10	5	1	–	101	132	70	21	24	15	–	262	31	57	33	13	1	16	151	61	13	16	2	–	–	92
Madura	3,175	1,197	971	1,084	693	490	7,610	181	134	99	57	61	532	63	89	42	70	5	–	269	28	60	21	21	–	130	29	89	53	55	6	–	232	8	22	1	2	1	–	34	50	44	21	4	–	–	119
Tinnevelly	3,031	870	610	650	437	78	5,676	224	249	293	248	100	1,114	58	7	44	51	22	–	182	13	14	35	51	60	173	140	88	80	39	9	–	356	1	34	–	5	–	–	40	–	39	29	22	–	–	90
Tellicherry { Malabar	2,199	649	536	434	108	11	3,937	111	112	76	61	9	369	12	8	10	19	–	–	49	–	1	–	–	–	1	57	42	38	21	1	–	159	7	4	2	–	–	–	13	7	9	4	10	12	–	42
Calicut { Malabar	2,849	731	563	389	207	69	4,808	580	502	535	387	123	2,127	88	43	69	52	43	21	316	52	25	42	8	99	226	155	104	76	150	124	25	634	53	47	31	35	8	–	174	12	23	41	47	29	26	178
Mangalore { Canara	2,421	485	361	438	252	149	4,106	179	308	285	108	20	900	46	43	19	8	–	–	116	14	10	2	–	5	31	100	123	88	57	7	–	375	21	15	38	17	2	–	93	7	5	26	24	35	15	112
Honore { Canara	2,137	344	280	501	218	130	3,610	123	209	105	131	49	617	37	9	16	6	–	–	68	7	1	23	3	–	34	72	16	16	–	–	–	104	115	38	16	1	–	–	170	44	20	13	21	1	–	99
Total	99,895	15,110	10,462	11,403	6,059	4,778	147,707	5,898	4,728	3,565	2,725	1,025	17,941	2,833	920	646	542	228	230	5,399	724	442	322	233	387	2,108	2,142	1,230	1,134	912	378	74	5,870	487	383	235	174	63	16	1,358	454	343	422	473	450	187	2,329
AGENCIES:																																														
Ganjam	1,633	1,012	657	700	349	586	4,937	33	37	47	58	19	194	6	1	23	4	9	1	44	13	17	–	5	6	41	29	6	9	31	1	5	81	–	–	–	–	–	–	–	8	–	–	13	2	–	23
Vizagapatam	9,136	169	93	45	28	17	9,488	116	46	39	21	–	222	23	8	12	4	–	–	47	1	3	–	4	–	8	29	38	41	1	–	–	109	–	–	–	–	–	–	–	3	–	5	5	12	–	25
Kurnool	594	90	27	11	6	–	728	39	88	51	79	15	272	10	7	4	1	1	–	23	7	–	–	1	–	8	23	29	6	7	6	1	72	5	12	–	–	–	–	17	–	–	2	20	3	3	28
Total	11,363	1,271	777	756	383	603	15,153	188	171	137	158	34	688	39	16	39	9	10	1	114	21	20	–	10	6	57	81	73	56	39	7	6	262	5	12	–	–	–	–	17	11	–	7	38	17	3	76
GRAND TOTAL	111,258	16,381	11,239	12,159	6,442	5,381	162,860	6,086	4,899	3,702	2,883	1,059	*18,629	2,872	936	685	551	238	231	5,513	745	462	322	243	393	†2,165	2,223	1,303	1,190	951	385	80	‡6,132	492	395	235	174	63	16	§1,375	465	343	429	511	467	190	‖2,405

COMPARATIVE ABSTRACT.

In 1849	No Returns.																																														
In 1850	111,258	16,381	11,239	12,159	6,442	5,381	162,860	6,086	4,899	3,702	2,883	1,059	18,629	2,872	936	685	551	238	231	5,513	745	462	322	243	393	2,165	2,223	1,303	1,190	951	385	80	6,132	492	395	235	174	63	16	1,375	465	343	429	511	467	190	2,405
Increase	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

* Includes 16 persons pending, died, &c. † Includes 5 persons died, &c.

‡ Includes 14 persons died, &c., and excludes persons referred to Sudder Ameens and those committed to Session Courts in four zillahs where there are no Sub. Criminal Court.

§ Includes 1 person died, &c. ‖ Includes 7 persons died, &c.

Foujdaree Udalut, Register's Office,
23 August 1851.

(E. E.)
Per *C. T. Beauchamp*, Register.

(S.)

TABLE showing the Proportion borne by the Persons Summoned for Petty Offences and by the Crimes and Misdemeanors perpetrated to the Population; also, the Causes reported to have effected the state of Crime.

DISTRICT.	Petty Offences. Persons Summoned.	*Crimes and Misdemeanors.	Census, when taken.	Crime is reported to have been influenced by
Ganjam	One in 63	One to 1,903	1827	The predatory habits of the wild tribes on the frontier, and the practice of bearing arms.
Vizagapatam	„ 76	„ 2,424	1831	Ditto.
Rajahmundry	„ 61	„ 1,564	1846	
Masulipatam	„ 143	„ 1,462	1827	The proximity of the Hydrabad State; inundations; and the prevalence of wandering tribe.
Guntoor	„ 26	„ 545	1846	The proximity of the Hydrabad State.
Cuddapah	„ 199	„ 831	1848	
Bellary	„ 285	„ 1,232	„	
Nellore	„ 48	„ 704	„	
North Arcot	„ 55	„ 686	„	
Chingleput	„ 80	„ 1,066	„	An unfavourable season.
South Arcot	„ 80	„ 910	„	
Salem	„ 81	„ 816	„	An unfavourable season.
Coimbatore	„ 115	„ 757	„	
Trichinopoly	„ 75	„ 1,332	„	
Tanjore	„ 54	„ 1,477	1822	The prevalence of Maraver, Cullers, and other castes of professional thieves, and the facility afforded to criminals of escaping justice by emigration.
Madura	„ 56	„ 2,501	1848	An unfavourable season.
Tinnevelly	„ 95	„ 1,342	1827	A favourable season.
Malabar	„ 131	„ 1,176	1848	A wild jungly frontier, and a Moplah population.
Canara	„ 109	„ 1,174	„	A well-defined boundary; wide estuaries and rivers; the moderation of the assessment; the regularity of the seasons; the absence of hereditary thieves; the practice of allowing persons to make remittances through the Government treasuries, on the one side; on the other, the habit of living in detached houses; the cheapness of spirits; the value of land; the tobacco and salt monopolies; nepotism.
Kurnool	„ 316	„ 1,320	„	
AVERAGE	One in 83	One to 1,097		

COMPARATIVE ABSTRACT.

In 1849	One in 85	One to 1,230		
In 1850	„ 83	„ 1,097		
Increase	—	—		
Decrease	2	133		

Foujdaree Udalut, Register's Office, 23 August 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

No. 4.—OPERATIONS of the FOUJDAREE UDALUT from 1 January to 31 December 1850.

1. DESIGNATION of CRIMES and MISDEMEANORS.	2. Number of Trials not Disposed of at the Date of the last Report.		3. Number of Trials Received during this Year.		4. Total of Columns 2 and 3.		5. Number of Trials Disposed of by the Foujdaree Udalut within the Year.		6.	7. Number of Persons Acquitted by the Foujdaree Udalut.			
	Number of Trials.	Number of Persons.	Number of Trials.	Number of Persons.	Number of Trials.	Number of Persons.	Number of Trials.	Number of Persons.	Remanded.	A. Released Unconditionally.	B. Number of Persons entered in Column A. against whom the Accusation appeared to be wilfully False and Malicious.	C. Ordered to be Released on Security.	D. Detained as Insane.
Offences against the Person:													
Murder	–	–	59	94	59	94	58	90	–	12	–	10	–
Homicide	–	–	6	6	6	6	6	6	–	3	–	–	–
Wounding with intent to kill	–	–	2	2	2	2	2	2	–	–	–	–	–
Rape	–	–	2	2	2	2	2	2	–	–	–	–	–
Aggravated assault	–	–	3	5	3	5	3	5	–	4	–	–	–
Abduction	–	–	1	5	1	5	1	5	–	–	–	–	–
Offences against Property:													
Gang robbery, attended with aggravating circumstances	2	3	23	45	25	48	25	48	–	9	–	19	–
Gang robbery, without aggravating circumstances	–	–	4	15	4	15	3	6	–	5	–	–	–
Highway robbery, attended with aggravating circumstances	–	–	1	7	1	7	1	7	–	–	–	7	–
Embezzlement, fraud, &c.	–	–	2	2	2	2	2	2	–	1	–	–	–
Housebreaking	–	–	2	6	2	6	2	6	–	4	–	1	–
Theft, attended with aggravating circumstances	–	–	4	5	4	5	4	5	1	1	–	–	–
Other Offences:													
Perjury, and subornation of perjury	–	–	4	4	4	4	4	4	–	2	–	–	–
Forgery, and subornation of forgery	–	–	2	3	2	3	2	3	–	–	–	–	–
Abuse of authority as police officers	1	4	–	–	1	4	1	4	–	4	–	–	–
TOTAL	3	7	115	201	118	208	116	195	1	45	–	37	–

COMPARATIVE ABSTRACT.

In 1849	1	1	113	206	114	207	111	200	–	42	–	15	2
In 1850	3	7	115	201	118	208	116	195	1	45	–	37	–
Increase	2	6	2	–	4	1	5	–	1	3	–	22	–
Decrease	–	–	–	5	–	–	–	5	–	–	–	–	2

MEMORANDUM of the Sentences passed by each Judge.

	Cases.
Mr. G. S. Hooper	8
Mr. E. P. Thompson	9
Mr. W. A. Morehead	9
Mr. A. Freese	6
Messrs. G. S. Hooper and E. P. Thompson	24
Messrs. G. S. Hooper and W. A. Morehead	24
Messrs. G. S. Hooper and A. Freese	4
Messrs. E. P. Thompson and W. A. Morehead	19
Messrs. E. P. Thompson and A. Freese	4
Messrs. G. S. Hooper, E. P. Thompson, and W. A. Morehead	8
Messrs. G. S. Hooper, E. P. Thompson, and A. Freese	1
TOTAL	116

Foujdaree Udalut, Register's Office,
12 March 1851.

No. 4.—OPERATIONS of the FOUJDAREE UDALUT from 1 January to 31 December 1850.

8. Number of Persons in Columns A. and C. considered Convicted by			9.	10. Number of Persons in Column 9 considered not Convicted by		11. Punishments inflicted by the Foujdaree Udalut.										12. Number of Trials Received, but not Disposed of at the Close of this Report.		Remarks.
E. Session Judge and Moofty, or Jury.	F. Session Judge alone.	G. Moofty or Jury alone.	Number of Persons Convicted and Sentenced to Punishments by the Foujdaree Udalut.	H. Session Judge alone.	I. Moofty or Jury alone.	Death.	Flogged and Transported.	Transported without Flogging.	Imprisoned for Life, without Flogging.	Flogged, and Imprisoned for more than 7 and not more than 14 Years.	Imprisoned for more than 7 and not more than 14 Years, without Flogging.	Flogged, and Imprisoned for 7 Years and under.	Imprisoned for 7 Years and under, without Flogging.	Fined and Imprisoned.	Convicted under Two or more Charges, and Sentenced cumulatively.	Discharged.	Number of Trials.	Number of Persons.	
9	1	12	68	–	5	31	–	17	3	–	3	–	14	–	–	–	1	4	
–	1	2	3	–	–	–	–	1	–	–	1	–	1	–	–	–	–	–	
–	–	–	2	–	–	–	–	–	–	–	2	–	–	–	–	–	–	–	
–	–	4	2	–	1	–	–	–	–	–	–	–	2	–	–	–	–	–	
–	–	–	1	–	1	–	–	–	–	–	–	–	1	–	–	–	–	–	
–	–	–	5	–	5	–	–	–	–	–	–	–	1	–	–	4	–	–	
14	1	13	20	1	2	7	–	6	2	–	–	–	5	–	–	–	–	–	
–	–	5	1	–	1	–	–	–	–	–	–	–	1	–	–	–	1	9	
7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
–	1	–	1	–	1	–	–	–	–	–	–	–	1	–	–	–	–	–	
2	1	2	1	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	
–	–	1	3	–	1	–	–	1	–	–	–	–	2	–	–	–	–	–	
–	2	–	2	–	2	–	–	–	–	–	–	–	2	–	–	–	–	–	
–	–	–	3	–	3	–	–	–	–	–	–	–	3	–	–	–	–	–	
–	4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
32	11	39	112	1	22	38	–	25	5	–	6	–	34	–	–	4	2	13	

COMPARATIVE ABSTRACT.

22	14	21	141	4	29	32	1	29	1	1	14	1	51	1	8	2	3	7
32	11	39	112	1	22	38	–	25	5	–	6	–	34	–	–	4	2	13
10	–	18	–	–	–	6	–	–	4	–	–	–	–	–	–	2	–	6
–	3	–	29	3	7	–	1	4	–	1	8	1	17	1	8	–	1	–

DETAIL of Columns 8 and 10.

	Column 8.			Column 10.	
	E.	F.	G.	H.	I.
Calicut	–	–	11	–	1
Chicacole	1	—	—	—	—
Chingleput	–	–	–	–	3
Coimbatore	8	–	–	–	3
Combaconum	–	–	1	–	6
Cuddapah	11	2	4	—	—
Ganjam (Agent)	–	1	—	—	—
Guntoor	1	1	—	—	—
Honore	1	—	—	—	—
Madura	2	–	–	–	1
Mangalore	–	–	–	–	3
Masulipatam	–	–	1	–	2
Nellore	–	4	2	—	—
Rajahmundry	3	–	16	1	—
Tellicherry	1	1	1	–	1
Tinnevelly	–	2	3	–	2
Trichinopoly	4	—	—	—	—
TOTAL	32	11	39	1	22

ABSTRACT.

Remanded	1
Acquitted and released	45
Ordered to be released on security	37
Convicted	112
Not disposed of	13
TOTAL	208

(E. E.)
Per *G. T. Beauchamp*, Register.

No. 5.—ABSTRACT STATEMENT showing the Number of CRIMINAL CASES referred or appealed to the FOUJDAREE UDALUT during the Year 1850, with the Orders passed thereon; together with an ABSTRACT STATEMENT of Criminal Business disposed of during the Year 1850.

	Trials referred under the Regulations.									Trials called for on perusal of the Calendars and Petitions of Appeal.							Petitions of Appeal from Sentences of the Session Courts.							Calendars Revised.																Miscellaneous Petitions.							
	1.		2.		3.		4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.		23.		24.		25.	26.	27.	28.	29.	30.	31.		32.		33	34.	35.	36.		37	38	39	40
	Number pending on the 1st January.		Received during the Year.		TOTAL.		Number of Persons Convicted.	Number of Persons Acquitted.	Number of Persons whose Cases were Remanded.	Number Pending on the 31st December.	Pending on the 1st January.	Received during the Year.	TOTAL.	Order Confirmed.	Order Modified.	Order Reversed.	Pending on the 31st December.	Pending on the 1st January.	Received during the Year.	TOTAL.	Petition rejected.	Sentences Annulled or Mitigated without calling for Record.	Petition admitted and the Case called for.	Pending on the 31st December.	Pending on the 1st January.		Received during the Year.		TOTAL.		Sentences undisturbed.	Sentences Mitigated at the recommendation of the Session Judge.	Sentences not Mitigated at the recommendation of the Session Judge.	Sentences Annulled under Section 2, Act XIX. of 1848.	Sentences Mitigated under Section 3, Act XIX. of 1848.	Sentences Annulled under Section 3, Act XIX. of 1848.	Whole Record of Trial called up.		Pending on the 31st December.		Pending on the 1st January.	Received during the Year.	TOTAL.	Order Confirmed.	Order Modified.	Order Reversed.	Otherwise Disposed of.	Pending on the 31st December.
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				Cases.	Persons.														Calendars.	Persons.	Calendars.	Persons.	Calendars.	Persons.							Calendars.	Persons.	Calendars.	Persons.												
Ordinary Courts -	3	7	109	189	112	196	101	81	1	2	13	1	20	21	2	4	13	2	6	104	110	84	2	17	7	17	66	756	2,165	773	2,231	1,855	223	7	36	5	7	9	56	14	42	12	90	102	71	2	17	5	7
Governors' Agents Courts -	-	-	6	12	6	12	11	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	66	23	66	42	1	-	23	-	-	-	-	-	-	1	1	1	-	-	-	-
GRAND TOTAL -	3	7	115	201	118	208	112	82	1	2	13	1	20	21	2	4	13	2	6	104	110	84	2	17	7	17	66	779	2,231	796	2,297	1,897	224	7	59	5	7	9	56	14	42	12	91	103	72	2	17	5	7
							195							19								103																				96				

COMPARATIVE ABSTRACT.

Of 1849 - -	1	1	113	206	114	207	141	59	-	3	7	-	23	23	7	4	10	2	23	110	133	100	-	24	9	21	41	785	1,994	806	2,035	1,577	251	4	29	30	21	16	55	18	68	24	130	154	125	-	15	-	14
Of 1850 - -	3	7	115	201	118	208	112	82	1	2	13	1	20	21	2	4	13	2	6	104	110	84	2	17	7	17	66	779	2,231	796	2,297	1,897	224	7	59	5	7	9	56	14	42	12	91	103	72	2	17	5	7
Increase - -	2	6	2	-	4	1	-	23	1	-	6	1	-	-	-	-	3	-	-	-	-	-	2	-	-	-	-	-	237	1	262	320	-	3	30	-	-	-	1	-	-	-	-	-	-	2	2	5	-
Decrease - -	-	-	-	5	-	-	29	-	-	1	-	-	3	2	5	-	-	-	17	6	23	16	-	7	2	4	-	6	-	10	-	-	27	-	-	25	14	7	-	4	26	12	39	51	53	-	-	-	7

OPINIONS delivered on Petitions.

Of the trials decided during the year 1850; viz. - - referred - - 116
called up - - 19
135

Mr. G. S. Hooper recorded his opinion on 82—Present during the year.
Mr. E. P. Thompson - - ditto - - 78 Ditto.
Mr. W. A. Morehead - - ditto - - 75—From 1st January to 17th April, and from 1st July to 31st December 1850.
Mr. A. Freese - - - - ditto - - 17—From 18th April to 1st July 1850.

	Appeals from Sentences of Session Courts.	Miscellaneous.
Mr. Hooper	3	12
Mr. Thompson	4	14
Mr. Morehead	7	5
Mr. Freese	-	1
Messrs. Hooper and Thompson	5	6
Messrs. Hooper and Morehead	3	6
Messrs. Thompson and Morehead	-	1
Messrs. Hooper, Thompson, and Morehead	67	42
Messrs. Hooper, Thompson, and Freese	14	9

Foujdaree Udalut, Register's Office, 12 March 1851.

(E. E.) Per G. T. Beauchamp, Register.

No. 6.—Abstract Statement, showing the Average Number of Days intervening between the Apprehension and Commitment and the final Sentence, in the Trials referred to the Foujdaree Udalut during 1850.

	1. Total Number of Trials.	2. Between the Dates of Apprehension and final Sentence.	3. Between the Dates of Commitment and final Sentence.	4. Between the Dates of the Receipt of Record by Foujdaree Udalut and final Sentence.	5. Remarks.
		Days.	*Days.*	*Days.*	
	116	96	77	5	

COMPARATIVE ABSTRACT.

In 1849 - - - -	111	77	59	4	
In 1850 - - - -	116	96	77	5	
Increase - - -	5	19	18	1	
Decrease - - -	—	—	—	—	

Detail of Column 2.

1. Under One Month.	2. Two Months.	3. Three Months.	4. Four Months.	5. Five Months.	6. Six Months.	7. Seven Months.	8. Eight Months.	9. Nine Months.	10. Ten Months.	11. Twelve Months.	12. Remarks.
15	32	24	16	4 (*a*)	10 (*b*)	6 (*c*)	3 (*d*)	2 (*e*)	2 (*f*)	2 (*g*)	

Agent:
(*a*) Vizagapatam - 1
Chingleput - - 1
Calicut - - - 1 delayed for 85 days by the wounds inflicted on the prosecutor.
Mangalore - - 1

(*b*) Rajahmundry - 2
Masulipatam - 1
Cuddapah - - 4 The delay in these and other cases mentioned below is in part attributable to the length of time which intervened between Mr. Elliot's appointment to be Session Judge, and his assuming charge of the Court.
Nellore - - - 1
Calicut - - - 1 Delayed by the wounds inflicted on the prosecutor.
Honore - - - 1

Agent:
(*c*) Rajahmundry - 1
Masulipatam - 1
Cuddapah - - 4 One delayed for 47 days by the wounds inflicted on the prosecutor.
(*d*) Cuddapah - - 2
Calicut - - - 1 Delayed for 60 days by certain of the prisoners being seized with small-pox.
(*e*) Rajahmundry - 2
(*f*) Cuddapah - - 2
(*g*) Cuddapah - - 1
Calicut - - - 1 The approvers admitted at the recommendation of the magistrate, having retracted, this case was sent back by the Session Judge in order that additional evidence might be procured. This delayed the case for 119 days. *See* also Note 5 in detail of Column 4.

Detail of Column 4.

1. Delay of One Day.	2. Two Days.	3. Three Days.	4. Four Days.	5. Five Days.	6. Six Days.	7. Eight Days.	8. Nine Days.	9. Ten Days.	10. Eleven Days.	11. Fourteen Days.	12. Eighteen Days.	13. Twenty Days.	14. Twenty-two Days.	15. Twenty-three Days.	16. Twenty-five Days.	17. Thirty-three Days.	18. Thirty-four Days.	19. Thirty-seven Days.	20. Fifty-five Days.	21. Sixty-five Days.	22. REMARKS.
46	18	17	4	4	6	2	4	2	1	2	1	1	1	1	1	1	2	3	4	5	1 Further evidence, &c. called for from Calicut involving delay of 28 days. 2 Ditto, Rajahmundry - 35 days. 3 Ditto, Coimbatore - 24 days. 4 Ditto, Madura - - - 23 days. 5 A voluminous case from Calicut referred to in the Extract Min. of Cons. of Government, under date the 9th February 1850, No. 104. It was eventually found practicable to dispose of the prisoner's case irrespective of the question connected with the origin of the late insurrection on which the opinion of the Court was called for.

Foujdaree Udalut, Register's Office, 12 March 1851.

(E. E.)
Per *G. T. Beauchamp*, Register.

Appendix, No. 15.

JUDICIAL DEPARTMENT.

(No. 712.)

EXTRACT from the MINUTES of CONSULTATION, under date the 26th November 1851.

READ the following letter from the Register of the Foujdaree Udalut.

(Here enter 23d August 1851, No. 78.)

Forwarding the Annual Criminal Reports for 1850.

Dy. 1st July 1851, Nos. 1, 2.

Para. 1. With their letter of the 23d August 1851, No. 78, the Court of Foujdaree Udalut submit the reports and statements relative to the administration of Criminal Justice under the Madras Presidency for the year 1850. With their previous letter of the 12th March 1851, No. 35, reviewed in Extract Minutes of Consultation, 26th June 1851, the Judges have furnished Statements Nos. 4, 5, 6, showing the nature and extent of work performed by themselves in the Criminal Department. From the Returns thus laid before Government, the following Abstract Tables have been framed, exhibiting the results of the present compared with those of the preceding year.

Petty offences. (A.) Table No. 1.

2. Table of petty offences in all the districts, including the Agency tracts, showing an increase over the past year of 6,118 in the number of persons summoned, and of 1,106 in the number punished.

	1849.		1850.	
	Summoned.	Punished.	Summoned.	Punished.
Assault	164,317	46,795	167,063	46,381
Cattle-stealing	1,828	650	2,308	738
Theft	8,762	4,122	9,135	4,398
Various	2,905	1,394	5,424	2,550
TOTAL	177,812	52,961	183,930	54,067
Increase in 1850			6,118	1,106

3. The increase in the number summoned was chiefly in the following districts:

Ganjam	1,200
Vizagapatam	1,847
Rajahmundry	715
Nellore	1,162
North Arcot	1,220
South Arcot	1,614
Coimbatore	936
Madura	917

The disproportion of persons punished to the number summoned in the Rajahmundry district is enormous, 1,422 out of 14,571, or nine per cent. It is a great evil that 100 men should be brought up before the police or magistracy, of whom only nine were proved to be offenders. There has also been a great disproportion in the districts of Vizagapatam, Ganjam, Malabar, and Canara. It has occurred chiefly in the petty offences tried by the district police, the number summoned and punished by those tribunals being respectively 165,685 and 45,829.

Table (E.) No. 1.

Crimes and misdemeanors. (B.) Table No. 1.

4. Table of crimes and misdemeanors throughout the Presidency, showing an increase of 1,501 cases above those reported in the past year.

	1849.		1850.	
	Cases.	Persons.	Cases.	Persons.
Offences reported during the year	12,329	39,157	13,830	42,444
Offences in which no one of the parties implicated were apprehended	6,015	17,884	7,105	19,870
Offences perpetrated within the year, the persons concerned in which were apprehended and brought before the police and magistracy	6,314	17,194	6,738	18,366
Ditto ditto, the persons concerned in which were not apprehended	-	4,079	-	4,208
	6,314	21,273	6,738	22,574
Total number of cases of all descriptions brought before the police magistracy and the courts, including cases pending at the beginning of the year, and those primarily cognizable by the courts	7,212	19,105	7,619	20,383
Convicted and punished	-	3,645	-	3,598
Per-centage	-	19	-	17

The

The ratio of convicted and punished to accused was only 17 per cent; so that 83 out of every 100 must have been arraigned on insufficient grounds. In some districts, North Arcot and Tinnevelly, it is as low as 10 per cent. It does not, however, appear in what classes of offences, falling under the general term of crimes and misdemeanors, this disproportion has been most marked, whether in those of a flagrant or those of a less serious character, and it is important to the due estimation of the state of crime, properly so called, that this distinction should be drawn. In future the per-centage of convicted to apprehended should be given in regard to the heinous offences (Table No. 2 C.), or those involving grave injury to person or property; so, as regards petty offences, theft is the only one demanding serious notice, and the proportion between those accused of it and convicted, should in like manner be separately exhibited in the Tables. Appendix, No. 15.

5. The persons punished for crimes and misdemeanors in 1850, and given above at 3,598, were convicted by the undermentioned authorities:

	1849.	1850.
By the Magistracy	272	337
Sudder Ameens	764	858
Sub. Judges and Principal Sudder Ameens	1,614	1,479
Session Judge	854	812
Foujdaree Udalut	141	112
	3,645	3,598

6. The more heinous offences committed in 1850, as compared with the previous year, are shown below: Heinous offences (C.) Table No. 2.

	1849. Cases.		1850. Cases.		Increase.	Decrease.
Offences against the Person:						
Murder	188		265		77	—
Homicide	87		87		—	
Wounding with intent to kill	69		25		-	44
Assault with wounding	427		412		-	15
Rape	83		75		-	8
		854		864		
Offences against Property:						
Robbery with aggravating circumstances	636		486		-	150
Robbery without ditto	530		828		298	—
House-breaking	5,016		5,959		943	—
Theft	2,235		2,350		115	—
Cattle-stealing, &c.	816		922		106	—
Arson	321		377		56	—
Embezzlement and fraud	189		205		16	—
		9,743		11,127		
Forgery	95		86		-	9
Perjury or subornation of perjury	13		11		-	2
Various	1,624		1,742		118	—
		1,732		1,839		
TOTAL		12,329		13,830		

7. The crime of murder appears most common in

Malabar	32 cases.
Canara	30
Cuddapah	24
Bellary	20
Salem	23

In Ganjam, Rajahmundry, North Arcot, Coimbatore, Madura and Tinnevelly the number of cases ranged from 12 to 16.

8. Compared with 1849 there was a considerable increase in this crime in

	Increase.
Ganjam of	8 cases.
Cuddapah	8
Bellary	11
Coimbatore	7
Trichinopoly	6
Malabar	10
Canara	10

The other offences against the person were below those committed in the preceding year.

9. In the offences against property, house-breaking occupies a conspicuous place, being 5,959 out of 11,127, or more than 50 per cent., and showing a large increase (943 cases) above

Appendix, No. 15.

Enclosure 53. Letter to Session Judge. 22 Feb. 1851, para. 6.

above 1849; but referring to the observations which some of the magistrates have offered in their Reports, the number would appear to be greatly swelled by cases scarcely falling under the designation of house-breaking. Mr. Bourdillon, Magistrate of North Arcot, writes, "A large proportion of the offences classed as house-breaking, are of an extremely trivial character compared with the idea which we usually associate with that term; the "house," a mere hut, offering scarcely any resistance to the "breaking," and the property stolen only about one or two rupees." Similar remarks are made by the acting magistrate of South Arcot and the acting magistrate of Cuddapah. The Foujdaree Udalut should direct the magistrates to classify such trifling cases where the mat-door of a hut has been pushed aside, and property worth but a few annas stolen, with petty thefts, and to range under the head of house-breaking those only where the instrument for breaking a wall has been used; where a house, not a mere mat-hut, has been entered.

10. In the other offences against property there is a decrease of 150 in robbery with aggravating circumstances, but an increase under the remaining heads, large however, in simple robbery 298, and theft 115.

Village police. (D.) Table No. 1.

11. The operations of the village police embraced 11,087 cases of petty assault, 1,585 of petty theft, and 6 other offences, making in all 12,678 cases, which were disposed of as follows:

YEARS	Persons Summoned.	Persons Acquitted.		Persons Punished.	Per-Centage of Punished. to Summoned.
		After Investigation.	Without Investigation, or upon Razenamah.		
1849 - - -	11,308	2,322	3,478	5,508	48
1850 - - -	12,678	2,724	4,308	5,646	44
Increase - - -	+ 1,370	+ 402	+ 830	+ 138	—

PUNISHMENTS.

	1849.	1850.
Confined in the village choultry - -	4,340	4,402
Confined in the stocks - - - -	1,168	1,244
TOTAL - - -	5,508	5,646

Increase in Persons Summoned.

(a) - 1,446 (f) - 233
(b) - 234 (g) - 206
(c) - 121 (h) - 113
(d) - 167 (i) - 168
(e) - 155

Decrease.

(k) - 465
(l) - 170
(m) - 160
(n) - 219
(o) - 443

12. There has been a considerable increase in the business performed by the village police in Rajahmundry (*a*), Nellore (*b*), North (*c*) and South (*d*) Arcot, Chingleput (*e*), Coimbatore (*f*), Trichinopoly (*g*), Tinnevelly (*h*), and Malabar (*i*); and a decrease in Guntoor (*k*), Bellary (*l*), Tanjore (*m*), Madura (*n*), and Canara (*o*).

13. No cases would appear to have been investigated by the village authorities in Ganjam and Vizagapatam, either in the regulation or in the agency tracts, and the Government wish to know the reason.

District police. (E.) Table No. 1. Petty offences.

14. Operations of the district police in the disposal of petty offences:

YEARS	Total Summoned, and under Examination at the Commencement of the period.	Acquitted after Examination.	Discharged upon Razeenamah, or without Investigation, for Default, or other Causes.	Punished without Reference to the Magistrate.	Punished after Reference to the Magistrate.	Total Disposed of by the District Police.	Per-Centage of Punished to Summoned.	Under Examination at the Close of the Year.	TOTAL.
1849 - - - -	159,987	57,420	56,920	39,349	5,074	44,423	27	1,224	159,987
1850 - - - -	165,685	57,494	59,537	39,818	6,011	45,829	27	2,825	165,685

The number under examination at the end of the year, 2,825, was more than double the number undisposed of at the close of 1850.

PUNISHMENTS.

PUNISHMENTS.

	1849.	1850.
Fined	32,125	42,101
Confined	11,696	3,170
Stocks	261	194
Flogged under orders of the magistrate	341	364
	44,423	45,829

15. Of 165,685 persons brought before the district police, 153,125 were charged with petty assault, 2,137 with cattle stealing, 6,906 with petty theft, and 3,517 with other offences.

16. The number of crimes and misdemeanors brought before the district police, and disposed of by them, is as follows; (F.) Table No. 2. Crimes and misdemeanors.

	Cases.	Persons.
Apprehended in 1849	6,094	16,745
Apprehended in 1850	7,015	18,954
Increase	921	2,209
1850:		
Released		10,183
Died, escaped, or otherwise disposed of		65
Forwarded to the magistracy	445	1,150
Subordinate Court	3,516	7,280
Pending	105	276
		18,954

17. Of 7,015 cases, the number appears largest in—

	Cases.	Persons.
Cuddapah	730	2,145
Salem	675	1,689
Coimbatore	541	1,531
Malabar	967	2,540
Canara	677	1,541

In North Arcot there were 322 cases in which 1,432 persons were concerned, and 308 cases in Tinnevelly with 1,115 persons.

18. The proportion of released to apprehended, on the average of all the zillahs and agencies, was 53 per cent. It was largest in Vizagapatam, 72 per cent.; Cuddapah, 62; Salem, 66; and Tinnevelly, 60 per cent.

19. The number of persons charged with abuse of authority as police officers amounts to 1,410, or 684 above the number of 1849. The parties accused were principally peons and village police servants.

(G.) Table No. 1.
Bribery - - 160
Extortion - - 165
Oppression - 634
Other abuse of authority - - 451
1,410

	1849.	1850.
Charged	726	1,410
Punished	174	280
Acquitted	511	1,079
Otherwise disposed of	—	5
Pending	38	46

20. The

Appendix, No. 15.

20. The large increase noticed in the preceding paragraph is to be found chiefly in the district of North Arcot, where of 622 persons charged, the acquittals amounted to 468, or 75 per cent. These cases were chiefly before the district police, only 29 persons having been tried by the magistrate, of whom 27 were acquitted.

Charged	622
Punished	131
Acquitted	468
Pending	23

Magistracy. (H.) Table No. 1.

21. The operations of the magistracy in petty offences embrace,—assault, 2,851 cases; cattle stealing, 165; theft, 644; abuse of authority by police officers, 472; other offences, 1,435; total, 5,567 cases, which were disposed of as follows:

YEARS	Summoned, and under Examination.	Acquitted.	Discharged upon Razeenamah, or Dismissed for Default, or otherwise.	Convicted.	Total Disposed of.	Under Examination at the end of the Year.	TOTAL.
1849	6,517	2,990	483	3,030	6,503	14	6,517
1850	5,567	2,659	262	2,592	5,513	54	5,567

PUNISHMENTS.

	1849.	1850.
Fined	2,109	2,136
Imprisoned	781	324
Flogged	139	132
Insane Prisoner	1	—
	3,030	2,592

(I.) Table No. 2.

22. The operations of the magistracy in crimes and misdemeanors were as follows:

	1849.		1850.	
	Cases.	Persons.	Cases.	Persons.
Pending and brought before the magistracy	775	2,003	837	2,246
Released	-	997	-	1,204
Forwarded to the courts	-	628	-	428
Pending	4	26	18	79
Escaped, &c.	-	1	-	7
Dealt with under sect. 54, Act VII., of 1843; viz., Punished	170	351	228	528
Fined	-	59	-	91
Imprisoned	-	138	-	177
Flogged	-	3	-	5
Imprisoned and fined	-	52	-	19
Imprisoned and flogged	-	20	-	45
		273	-	337
Released	-	79	-	191
		351	-	528

23. It is observed that in two districts, Nellore and Tinnevelly, not a single case was investigated by the magistrate, and in some other districts * but very few cases. The Right Honourable the Governor in Council attaches great importance to the heads of the different districts taking due part in the discharge of their magisterial, no less than their revenue functions, and not devolving the former duties wholly upon their subordinates. The attention of the judges of the Foujdaree Udalut will be directed to the subject, and they will be desired

* Guntoor, Masulipatam, South Arcot.

desired to call upon the magistrates of the five Zillahs above noticed to explain, and will furnish the explanation to Government. Appendix, No. 15.

24. Reviews by the Session Court of the sentences of the magistracy: (J.) Table No. 3.

	Petty Calendars.		Cases disposed of under Act VII., of 1843.	
	Cases.	Persons.	Cases.	Persons.
Reviewed	3,423	8,187	224	523
Undisturbed	- -	8,091	- -	476
Modified	- -	32	- -	18
Reversed	- -	64	- -	16
Pending	- -	- -	- -	13
		8,187	- -	523

25. Result of appeals to the Session Judge from the sentences of the magistracy:

	1849.	1850.
Total appeals	670	380
Reversed	88	44
Modified	- -	19
Confirmed	548	257
Pending	39	60
	670	380

26. Result of appeals to the magistrate from the sentences or orders of his subordinates:

	1849.	1850.
Total appeals	376	480
Reversed	37	52
Modified	34	25
Confirmed	287	323
Pending	18	80
	376	480

27. Sudder Ameens: Sudder Ameens. (L.) Table No. 2.

	1849.		1850.	
	Cases.	Persons.	Cases.	Persons.
Pending and referred	865	1,431	867	1,407
Released	- -	553	- -	454
Held to security	- -	84	- -	62
Punished	- -	764	- -	858
Died, escaped, or otherwise disposed of	- -	- -	- -	5
Under examination	19	30	18	28
		1,431	- -	1,407

Appendix, No. 15.

PUNISHMENTS.

	1849.	1850.
Fined	183	241
Flogged	1	6
Imprisoned	515	577
Imprisoned and fined	6	6
Imprisoned and flogged	59	28
	764	858

Subordinate Courts. (K.) Table No. 1.

28. The number of cases pending and brought before the Subordinate Courts and Principal Sudder Ameens was 3,839, involving 7,883 persons, of whom 1,220 having been referred to the Sudder Ameens for trial, the remainder, 6,663, was disposed of as follows:

	1849.	1850.
Released unconditionally	2,009	1,971
Ditto on security	402	575
Punished	1,614	1,479
Committed	2,205	2,431
Under examination	126	182
Otherwise disposed of	25	25
	6,381	6,663

PUNISHMENTS.

	1849.	1850.
Fined	383	359
Flogged	13	3
Imprisoned	1,003	928
Imprisoned and fined	95	93
Imprisoned and flogged	120	96
	1,614	1,479

(M.) Table No. 3.

29. Reviews by the Session Courts of the sentences of the Subordinate Judges, Principal Sudder Ameens, and Sudder Ameens:

	Subordinate Judges and Principal Sudder Ameens.		Sudder Ameens.	
	Cases.	Persons.	Cases.	Persons.
Reviewed	1,934	3,884	845	1,375
Undisturbed		3,790		1,287
Modified		27		50
Reversed		60		32
Pending		7		6
		3,884		1,375

30. Result

30. Result of appeals to the Session Judge from decisions of the Subordinate Judges and Principal Sudder Ameens and Sudder Ameens: Appendix, No. 15.

	Subordinate Judges and Principal Sudder Ameens.		Sudder Ameens.	
	1849.	1850.	1849.	1850.
Appealed	326	200	24	68
Confirmed	192	172	8	45
Reversed	172	26	16	23
Pending	6	2	—	—

In forwarding this Table for the future, the result of the reviews of the proceedings of the Principal Sudder Ameens, and of the appeals from them, should be exhibited separately from those of the Subordinate Judges. It is of importance to show clearly the manner in which the Principal Sudder Ameens perform their criminal duties.

31. The criminal jurisdiction vested in sudder ameens by section 11, Regulation III. of 1833, is reported to have been satisfactorily exercised by them. It appears from the preceding Tables that on a review by the Session Courts of the proceedings of these officers, there were only 32 instances out of 1,375 in which their sentences were reversed, and 50 in which the sentences were modified. Of 68 appeals, 45 have been affirmed and 23 reversed; and, with reference to these latter cases, the Government would again draw the attention of the Foujdaree Udalut to the hope expressed by the Honourable Court of Directors in paragraph 2 of their judicial despatch, dated 11th June 1851, No. 6, that "pains are taken to explain to the sudder ameens in what respect they may have fallen into error, so as gradually to train them up to the performance of this comparatively novel branch of their duty."

32. Session Courts:— Session Courts. (N.) Table No. 1.

	1849. Persons.	1850. Persons.
Pending and committed	2,370	2,588
Punished	854	812
Acquitted	883	1,050
Held to security	205	236
Remanded	76	58
Referred to the Foujdaree Udalut	231	242
Died, escaped, or otherwise disposed of	14	31
Pending	105	159
	2,370	2,588

PUNISHMENTS.

	1849.	1850.
Fined	1	4
Flogged	9	5
Imprisoned	767	722
Imprisoned and fined	1	2
Imprisoned and flogged	76	79
	854	812

Foujdaree Udalut.

33. Foujdaree Udalut:—

	1849.		1850.	
	Cases.	Persons.	Cases.	Persons.
Trials pending at commencement of the year and received during the year -	114	207	118	208
Remanded - - - - - - - -	- -	0	- -	1
Released unconditionally - - - -	- -	42	- -	45
Do. on security - - - - -	- -	15	- -	37
Convicted - - - - - - - -	- -	141	- -	112
Detained as insane - - - - -	- -	2	- -	0
Not disposed of - - - - - -	- -	7	- -	13
		207		208

The number of the persons whose cases were referred as given in the above statement, viz. 208, does not tally with that, 242, entered in the Table (N.) for the Session Courts, and the difference should be explained.

PUNISHMENTS.

	1849.	1850.
Death - - - - - - - - -	32	38
Transportation - - - - - - -	30	25
Imprisonment for life without flogging - -	1	5
Imprisonment for more than seven years -	15	6
Imprisonment for seven years and under -	52	34
Fined and imprisoned - - - - -	1	0
Punished in other cases - - - - -	8	0
Discharged - - - - - - - -	2	4
	141	112

Fines. Table (O.)

34. There were 32,763 persons subjected to fines to the amount of 41,823 rupees, besides 12,283 persons imprisoned for default to the extent of 41,221 rupees.

	FINES.		DEFAULT.	
	Persons.	Rupees.	Persons.	Rupees.
District police - - - - -	30,976	29,775	11,125	16,669
Magistracy - - - - - -	1,476	7,920	770	16,023
Sudder Ameen - - - - -	110	1,094	137	2,596
Subordinate Courts - - - -	199	3,006	247	5,848
Session Courts - - - - -	2	7	4	65
	32,763	41,823	12,283	41,221

35. The

35. The number of individuals, the charges against whom were declared to be wilfully false and malicious, were 2,064, showing a very large increase, 1,119, above those of the previous year, which is most remarkable in Combaconum and Tinnevelly. The number of persons prosecuted and punished for preferring those charges is as below, and bears but a very small proportion to the parties making them: Table (P.)

	1849.	1850.
Combaconum	368	948
Tinnevelly	210	551

	1849.	1850.
Prosecuted before the Subordinate Courts - -	173	151
Punished by the Subordinate Courts - - -	95	91
Punished by the magistracy - - - -	64	45

36. The number of suicides is given at 398 males, 643 females, 14 children. Table (Q.)

Of these latter 13 were by drowning, 1 by poison. They were probably accidental, and should have been classed as such. Suicides appear to have occurred more largely in Rajahmundry and Bellary than in the remaining districts.

37. The number of accidental deaths is given at 1,852 males, 1,382 females, 1,359 children.

These were most numerous in Rajahmundry, Cuddapah, Bellary, North Arcot, Salem, Coimbatore, Malabar and Canara.

38. The following abstract shows the periods during which persons were detained before the police, the magistracy and the courts: Table (R.)

NUMBER of Parties detained for Periods

	Under 3 Days.	Under 7 Days.	Under 14 Days.	Under 30 Days.	Under 60 Days.	Above 60 Days.	TOTAL.
Police:							
Petty offences - - -	111,258	16,381	11,239	12,159	6,442	5,381	162,860
Crimes and misdemeanors	6,086	4,899	3,702	2,883	1,059	–	18,629
Magistracy:							
Petty offences - - -	2,872	936	685	551	238	231	5,313
Crimes and misdemeanors	745	462	322	243	393	–	2,165
Subordinate or Principal Sudder Ameens Courts:							
Crimes and misdemeanors	2,223	1,303	1,190	951	385	80	6,132
Sudder Ameens Courts:							
Crimes and misdemeanors	492	395	235	174	63	16	1,375
Session Courts:							
Crimes and misdemeanors	465	343	429	511	467	190	2,405

The Government observe from the above statement that for petty offences before the police, 51,602 persons were detained for periods running from three days to sixty and upwards, of whom 11,823 were detained above thirty days, and as the number punished altogether was only 45,829, it follows that many were detained who were not offenders. Again, it is to be remarked that 12,543 persons were detained from three to upwards of thirty days for crimes and misdemeanors, while the provisions of Clause 4, Section 27, Regulation XI. of 1816, limit the time for inquiry to 48 hours. The Judges of the Foujdaree Udalut will be pleased to give their attention to the subject.

	1,62,860
Less -	1,11,258
	51,602
6,442 & 5,381 =	11,821
Para. 14 of this Res.	18,629
Less - -	6,086
	12,543

39. The proportion borne by the persons summoned for petty offences, and by the crimes and misdemeanors perpetrated to the population, is as follows:— Table (S.)

Petty offences, persons summoned, 1 in 83
Crimes and misdemeanors, 1 to 1,097

Appendix, No. 15.

Para. 4.

If, as it is to be inferred, the whole population be here taken into account, the proportion of persons summoned for petty offences seems very large. The Governor in Council must however again remark that a distinction should be made between offences which are criminal in their nature and essence, and may justly be termed petty crimes, and those which are no crimes, as trifling affrays, the use of abusive language, and the like. To range these trivial acts with crimes such as thefts, only obscures the real state of the administration of criminal justice. The Government would wish an abstract table to be furnished for the future, exclusive of such paltry cases, and limited to *bonâ fide* crimes, distinguished into small and great.

40. The letter of the Register to the Foujdaree Udalut, 23 August 1851, forwarding the Annual Criminal Reports for 1850, transmitted one hundred and sixteen enclosures. Of these, the first twenty-six are the general or abstract statements whence the succeeding nineteen Tables (A.) to (S.), have been compiled. As these tables are intended to exhibit in a clear form the principal information contained in the statements, the transmission of these latter documents to Government seems needless and may henceforward be discontinued. The remaining enclosures, seventy-one in number, consist of reports from the Session Judges and magistrates on the state of crime and operations of the police, magistracy, and courts in the respective Zillahs, with extracts from the proceedings of the Foujdaree Udalut, commenting on any reports which seemed to require remark. It would evidently be a great improvement if the information conveyed in these papers were condensed and arranged, and submitted in a convenient shape. The Government resolve to draw the attention of the Judges of the Foujdaree Udalut to the "Report of Crime and of the Police Administration of the Zillahs subject to the Bombay Presidency for the year 1849," copy of which has lately been furnished to them. In that report a concise review, prefaced by a comparative abstract statement, is given for each Zillah, of the state of crime and causes which have influenced it, and the "general results" are subsequently exhibited. The Right Honourable the Governor in Council desires that a similar report for the districts under this Presidency be drawn up annually by the Foujdaree Udalut, to be printed together with the Criminal Tables. He does not however approve the classification or designation of offences in the Bombay Zillah Abstract Statement, and in the "General Results," and is of opinion that the Abstract Statements to be submitted by the Foujdaree Udalut in their report should be modified so as to correspond with the classification obtaining in the present tables. The petty cases already noticed, should also be excluded from the statement, and be shown separately. Two additional tables should likewise be furnished, corresponding with Statements Nos. vi. (*a*), vii. (*b*), annexed to the Bombay Report.

e. g.: In the form of Statement and Table of General Results:—

1. Assault with homicide.
2. Homicide.
3. Murder.

It does not appear how these offences are distinguished.

(A true extract.)

(signed) *T. Pycroft*,
Secretary to Government.

(*a*) Statement showing the number of convicts. (*b*) General abstract of returns of sick.

MADRAS.

Appendix, No. 15.

CIVIL JUSTICE, 1850.

REPORT of the SUDDER UDALUT on the ADMINISTRATION of CIVIL JUSTICE under the MADRAS PRESIDENCY, for the Year 1850.

(No. 142.)

FROM *G. T. Beauchamp*, Esq., Register to the Court of Sudder Udalut, to *T. Pycroft*, Esq., Secretary to Government in the Judicial Department.

Sir, Madras, 8 December 1851.

1. I AM directed by the Judges of the Court of Sudder Udalut to submit the accompanying Tables (A.) to (U.), exhibiting the operations of the Civil Courts in this Presidency during 1850, together with the statement entered in the margin.* The other statements, which have hitherto been forwarded with the Annual Report, are not now sent, with reference to the orders of Government, dated 26th November 1851, dispensing with the corresponding returns formerly transmitted with the Criminal Report.

* Abstract statement, shewing the work performed by each Judicial Officer.

2. The Judges regret that the delay in the preparation of these Tables has been greater than they anticipated when submitting the report for 1849. They are able, however, to state that the statements have in general been more accurately prepared in the present than in former years; and, with the exception of the heading connected with the Zillah of Honore, the returns from which had to be returned twice, and were finally received corrected only on the 20th November, and the tracts under the Agent at Vizagapatam, the Tables were all filled up before the close of October.

3. With reference to the orders of Government, dated 20th March and 28th August 1849, the Judges direct me to report that extracts from the registers of lands held by the native functionaries and ministerial Servants, accompanied by the prescribed certificates, have been submitted by all the Civil Judges.

I have, &c.

Sudder Udalut, Register's Office,
8 December 1851.

(signed) *G. T. Beauchamp*,
Register.

(A.)

GENERAL.

TABLE No. 1.—Showing the Nature of the Litigation in the several Zillahs of the Madras Presidency, as drawn from the Original Suits filed during 1850.

1.	For Land.		For Houses or other Fixed Property.		Arrears of Rent or Revenue.		Bonds.		Simple Debts.		Damages.		Allowances and other Personalities not included in the above.		TOTAL.	
	2. Number of Suits.	3. Amount.	4. Number of Suits.	5. Amount.	6. Number of Suits.	7. Amount.	8. Number of Suits.	9. Amount.	10. Number of Suits.	11. Amount.	12. Number of Suits.	13. Amount.	14. Number of Suits.	15. Amount.	16. Number of Suits.	17. Amount.
Chicacole	68	14,719	63	1,880	33	3,425	1,251	1,17,119	54	1,189	21	1,600	425	40,689	1,915	1,80,621
Rajahmundry	63	11,191	118	14,409	74	4,579	1,542	97,439	334	18,125	1	8	653	25,872	2,785	1,71,623
Masulipatam	18	12,004	79	7,493	8	687	1,119	1,17,980	728	7,552	3	356	302	29,738	2,257	1,75,810
Guntoor	14	455	60	1,813	19	728	1,819	50,614	307	9,689	2	860	156	8,785	2,377	72,944
Cuddapah	25	3,121	37	2,112	17	1,117	5,218	2,37,117	469	43,787	9	389	3	94	5,778	2,87,737
Bellary	2	215	85	89,633	18	1,117	3,676	1,87,826	755	22,785	13	2,653	2	20	4,551	3,04,249
Nellore	–	–	41	3,943	20	1,648	2,343	1,24,452	374	15,047	12	1,204	245	61,362	3,035	2,07,656
Chittoor	104	1,24,117	62	11,637	34	4,647	3,249	2,65,228	1,484	62,007	64	16,897	34	5,734	5,031	4,90,267
Chingleput	89	10,605	42	8,097	6	1,768	1,184	64,581	615	22,701	33	2,856	156	14,317	2,125	1,24,925
Cuddalore	119	13,118	100	6,035	21	286	2,610	1,36,789	1,235	35,666	14	1,182	407	10,611	4,506	2,03,687
Salem	263	31,822	184	10,524	291	14,294	2,805	1,22,317	1,293	47,219	23	1,487	38	14,083	4,897	2,41,746
Coimbatore	177	20,116	76	4,301	23	850	2,990	1,22,540	1,397	28,984	11	491	90	4,328	4,764	1,81,610
Trichinopoly	79	15,958	72	10,677	53	19,889	2,110	70,616	776	8,367	432	6,720	239	16,269	3,761	1,48,496
Combaconum	537	1,42,202	262	27,241	2	52	6,223	4,71,473	360	13,567	17	1,144	2,910	1,20,815	10,311	7,76,494
Madura	199	1,10,501	64	7,336	26	2,207	2,407	2,31,289	587	21,068	31	13,230	97	15,351	3,411	4,00,982
Tinnevelly	220	71,063	93	6,270	5	121	1,398	1,35,540	749	25,466	34	2,289	114	42,055	2,613	2,82,804
Tellicherry	813	61,610	14	2,298	58	9,659	1,814	1,24,972	145	16,125	9	1,961	7	918	2,860	2,17,543
Calicut	1,149	1,04,854	78	6,301	395	10,262	2,418	2,13,959	997	53,778	3	276	1	36	5,041	3,89,466
Mangalore	633	1,27,356	62	5,030	95	6,826	2,443	2,14,325	280	14,964	14	894	42	12,516	3,569	3,81,911
Honore	170	96,446	13	562	41	2,769	2,167	1,20,437	367	18,473	9	462	73	2,275	2,840	2,41,424
Fractions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	58
TOTAL	4,742	9,71,473	1,605	2,27,592	1,239	86,931	50,786	32,26,613	13,306	4,86,559	755	56,959	5,994	4,25,868	78,427	54,82,053
Agencies:																
Ganjam																
Vizagapatam	– –	– –	– –	– –	– –	– –	– no returns.		– –	–	–	–	–	–	–	–
Kurnool																
TOTAL	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
GRAND TOTAL	4,742	9,74,473	1,605	2,27,592	1,239	86,931	50,786	32,26,613	13,306	4,86,559	755	56,959	5,994	4,25,868	78,427	54,82,053

COMPARATIVE ABSTRACT.

In 1849	4,502	7,23,406	1,503	1,43,719	854	66,786	45,768	29,07,992	11,235	4,96,339	317	52,441	6,255	3,24,088	70,434	47,14,835
In 1850	4,742	9,71,473	1,605	2,27,592	1,239	86,931	50,786	32,26,613	13,306	4,86,559	755	56,559	5,994	4,25,868	78,427	54,82,053
Increase	240	2,48,067	102	83,873	385	20,145	5,018	3,18,621	2,071	–	438	4,518	–	1,01,780	*7,993	7,67,218
Decrease	–	–	–	–	–	–	–	–	–	9,780	–	–	261	–	–	–

MEMORANDUM showing the Description of Litigants.

	Plaintiffs.	Defendants.	Amount.		
			Rs.	*a.*	*p.*
Zemindars	8,095	11,399	7,32,598	7	1
Renters	3,284	5,462	2,10,761	9	3
Ryots	21,714	53,621	11,44,084	4	3¼
Merchants, &c.	52,777	60,373	33,94,609	1	-¾
TOTAL	85,870	1,30,855	54,82,053	5	8

	Increase.
Civil Judges	25
Subordinate Judge and Principal Sudder Ameens	3
Sudder Ameens	1,847
District Moonsiffs	4,695
District Punchayets	2
Village Moonsiffs	1,436
	8,008
Deduct Decrease in Village Punchayets	15
*Net Increase	7,993

Sudder Udalut, Register's Office, 8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(B.)

GENERAL.

TABLE No. 2.—Showing the character of the Litigation in the several Zillahs, as drawn from the Results of Suits brought to Final Hearing.

1.	2. Total Number of Original Suits Decreed.	3. For Plaintiffs.	4. For Defendants.	5. Total Number of Appeals Decreed.	6. For Appellants.	7. For Respondents.	8. Per Centage of Columns 3 to 2.	9. Per Centage of Columns 6 to 5.
Chicacole - - -	1,031	854	177	188	96	92	82	51
Rajahmundry - -	1,167	872	295	92	45	47	74	48
Masulipatam - -	916	799	117	45	15	30	87	33
Guntoor - - -	938	817	121	61	19	42	87	31
Cuddapah - - -	2,904	2,760	144	87	43	44	95	49
Bellary - - -	1,950	1,702	248	100	54	46	87	54
Nellore - - -	880	782	98	71	41	30	88	57
Chittoor - - -	2,038	1,812	226	166	75	91	88	45
Chingleput - -	784	668	116	97	43	54	85	44
Cuddalore - - -	1,534	1,375	159	76	30	46	89	39
Salem - - -	1,886	1,623	263	99	51	48	86	51
Coimbatore - -	1,806	1,549	257	111	62	49	85	55
Trichinopoly - -	1,580	1,367	213	78	23	55	86	29
Combaconum - -	2,448	2,101	347	200	75	125	85	37
Madura - - -	777	632	145	87	33	54	81	37
Tinnevelly - -	724	510	214	110	54	56	70	49
Tellicherry - -	1,288	1,038	250	270	146	124	80	54
Calicut - - -	2,590	2,400	190	169	68	101	92	40
Mangalore - -	1,912	1,572	340	293	120	173	82	40
Honore - - -	1,424	1,201	223	94	35	59	83	37
TOTAL - - -	30,577	26,434	4,143	*2,494	1,128	1,366	86	45
Agencies:								
Ganjam - - -	275	232	43	73	25	48	84	34
Vizagapatam - -	762	665	97	45	21	24	87	46
Kurnool - - -	128	113	15	9	4	5	88	44
TOTAL - - -	1,165	1,010	155	127	50	77	86	39
GRAND TOTAL -	31,742	27,444	4,298	2,621	1,178	1,443	86	44

COMPARATIVE ABSTRACT.

In 1849 - - -	27,524	23,426	4,098	2,568	1,165	1,403	85	45
In 1850 - - -	31,742	27,444	4,298	2,621	1,178	1,443	86	44
Increase - -	†4,218	4,018	200	53	13	40	1	—
Decrease - -	- -	- -	- -	- -	- -	- -	- -	1

* Including fourteen suits from decrees of collectors.

† Village moonsiffs, village and district punchayets are included for 1850, and have contributed 3,598 to this increase.

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(C.)
GENERAL.

TABLE, No. 3.—Showing the duration of Original and Appeal Suits in the several Districts, comparing also the time taken in carrying a Suit to Final Judgment in Appeal, and the Costs of Suit and Delay in 1842 and 1850.

1. ZILLAHS.	The average Duration of each Suit disposed of in 1850 upon the File.		The average Duration of Appeal Suits disposed of calculated from the Date of the Original Plaint to that of the Decree in Appeal.		Costs and Delay of 1850 as compared with 1842.	
	2. Original.	3. Appeal.	4. In 1842.	5. In 1850.	6. Costs.	7. Delay.
	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.		
Chicacole	0 9 23	0 7 8	2 2 23	2 3 12	Less	Greater.
Rajahmundry	1 2 14	0 10 7	2 3 3	2 5 7	Greater	Greater.
Masulipatam	1 5 23	0 4 29	2 9 13	1 8 24	Less	Less.
Guntoor	— 9 2	0 5 12	0 11 6	1 2 18	Greater	Greater.
Cuddapah	— 9 14	2 5 9	3 11 24	3 2 29	Less	Less.
Bellaree	— 3 9	0 1 17	1 0 21	1 0 23	Greater	Greater.
Nellore	1 8 9	0 5 6	1 3 19	1 8 20	Greater	Greater.
Chittoor	1 4 20	2 2 28	2 3 22	2 8 1	Same	Greater.
Chingleput	0 7 7	0 7 7	1 9 6	2 2 28	Less	Greater.
Cuddalore	1 0 3	1 1 8	2 6 24	2 6 2	Same	Less.
Salem	1 0 26	0 4 24	1 10 27	1 8 11	Less	Less.
Coimbatore	0 3 24	2 1 4	1 2 7	1 3 17	Less	Greater.
Trichinopoly	0 10 2	1 2 15	2 2 28	1 9 0	Greater	Less.
Combaconum	0 11 21	1 4 19	1 4 15	2 3 26	Greater	Greater.
Madura	1 0 2	0 6 0	3 2 4	1 8 4	Less	Less.
Tinnevelly	1 3 26	1 4 21	3 5 5	2 7 14	Greater	Less.
Tellicherry	3 0 18	1 7 21	4 2 0	3 4 4	Same	Less.
Calicut	0 8 8	0 8 3	2 11 21	2 0 17	Less	Less.
Mangalore	1 1 18	0 8 29	2 7 20	2 4 24	Greater	Less.
Honore	1 8 26	2 1 3	2 0 23	3 11 17	Greater	Greater.
TOTAL	1 1 8	1 0 25	2 3 24	2 2 16	Greater	Less.
Ageneies:						
Ganjam	1 3 16	3 1 8	1 10 11	3 7 11	Greater	Greater.
Vizagapatam	1 3 20	1 6 29	1 8 19	3 8 1	Greater	Greater.
Kurnool	0 3 2	0 5 14	No Court	0 10 7	—	—
TOTAL	0 11 12	1 8 17	1 9 15	2 8 16	Greater	Greater.
GRAND TOTAL	1 0 10	1 4 21	2 0 19	2 5 16	Greater	Greater.

COMPARATIVE ABSTRACT, excluding Agencies for which there are no Returns for 1849.

In 1849	0 11 22	0 10 15	1 8 3	1 7 0	Greater	Less.
In 1850	1 1 8	1 0 25	2 3 24	2 2 16	Greater	Less.
Increase	0 1 16	0 2 10	0 *7 21	0 7 16	—	—
Decrease	—	—	—	—	—	—

* It was discovered that the averages had been incorrectly calculated in various Zillahs, and hence this increase.
Note.—The average has been struck upon the *whole* number of suits decreed.

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(D.)

GENERAL.

TABLE No. 4.—Table comparing the Results of 1850 with those of 1840, 1841, 1842.

Designation of Courts.	Number.	Annual Average of Suits disposed of in 1840, 1841, 1842.			Suits disposed of in 1850.			Increase of 1850.			Decrease of 1850.			Suits depending at the close of 1842.			Suits depending at the close of 1850.			Increase of 1850.			Decrease of 1850.		
		Original.	Appeal.	Total.	Original.	Appeal.	Total.	Original.	Appeal.	Total.	Original.	Appeal.	Total.	Original.	Appeal.	Total.	Original.	Appeal.	Total.	Original.	Appeal.	Total.	Original.	Appeal.	Total.
Provincial Courts	4	39	174	213	- -	- -	- -	- -	- -	- -	- -	- -	- -	72	135	207	—	—	—	—	—	—	—	—	—
Zillah Courts	20	- -	- -	- -	54	1,895	1,949	15	1,721	1,736	- -	- -	- -	- -	- -	- -	78	2,352	2,430	6	2,217	2,223	—	—	—
Zillah Courts Auxiliary Courts Principal Sudder Ameens' Courts Assistant Judges' Courts Registers' ditto Subordinate ditto Assistant Judges' *ditto* Principal Sudder Ameens' ditto	35 *20	1,772	1,791	3,563	- -	- -	- -	- -	- -	- -	- -	- -	- -	9,100	4,041	13,141	—	—	—	—	—	—	—	—	—
		- -	- -	- -	3,912	755	4,667	2,140	- -	2,140	- -	1,036	1,036	- -	- -	- -	3,336	683	4,019	- -	- -	- -	5,764	3,358	9,122
							Deduct decrease			1,036															
										1,104															
Sudder Ameens	30	7,215	815	8,030	- -	- -	- -	- -	- -	- -	- -	- -	- -	3,453	292	3,745	—	—	—	—	—	—	—	—	—
Ditto ditto	34	- -	- -	- -	10,858	- -	10,858	3,643	- -	3,643	- -	815	815	- -	- -	- -	8,798	- -	8,798	5,345	- -	5,345	- -	292	292
							Deduct decrease			815									Deduct decrease			292			
										†2,828												5,053			
District Moonsiffs	99	53,041	- -	53,041	- -	- -	- -	- -	- -	- -	- -	- -	- -	22,552	- -	22,552	—	—	—	—	—	—	—	—	—
Ditto ditto	98	- -	- -	- -	49,675	- -	49,675	- -	- -	- -	3,366	- -	3,366	- -	- -	- -	28,124	- -	28,124	5,572	- -	5,572	—	—	—
Grand Total		62,067	3,780	64,847	64,499	2,650	67,149	5,798	1,721	7,519	3,366	1,851	5,217	35,177	4,468	39,645	40,336	3,035	43,371	10,923	2,217	13,140	5,764	3,650	9,414
							Deduct decrease			5,217									Deduct decrease			9,414			
										2,302												3,726			

* Exclusive of four courts in which the civil judges exercise the jurisdiction of Subordinate Courts.

† Much additional work has been imposed upon this class of officers by the new system, which gives them a share in the Sessions Court trials.

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(E.)

VILLAGE PUNCHAYETS.

TABLE No. 1.—Showing the Work performed in 1850.

1. ZILLAHS.	REGULAR. SUITS.										
	2. Pending and Referred.	Decreed on Merits.	4. Adjusted by Razeenamah with or without Decree.	5. Dismissed.	6. TOTAL.	Pending. 7. Under 1 Year.	8. Under 2 Years.	9. Above 2 Years.	10. TOTAL.	Gross Value of Suits. 11. Disposed of during the Year.	12. Pending at close of the Year.
Chicacole	1	-	-	1	1	-	-	-	-	432	-
Rajahmundry	6	1	-	-	1	1	1	3	5	17	7,005
Masulipatam	—	—	—	—	—	—	—	—	—	—	—
Guntoor	8	1	2	-	3	5	-	-	5	396	958
Cuddapah	1	-	-	-	-	-	-	1	1	-	91
Bellary	4	3	-	-	3	1	-	-	1	135	23
Nellore	—	—	—	—	—	—	—	—	—	—	—
Chittoor	3	-	-	1	1	-	2	-	2	445	1,910
Chingleput	3	-	1	2	3	-	-	-	-	144	—
Cuddalore	1	1	-	-	1	-	-	-	-	1,362	—
Salem	—	—	—	—	—	—	—	—	—	—	—
Coimbatore	—	—	—	—	—	—	—	—	—	—	—
Trichinopoly	—	—	—	—	—	—	—	—	—	—	—
Combaconum	—	—	—	—	—	—	—	—	—	—	—
Madura	—	—	—	—	—	—	—	—	—	—	—
Tinnevelly	2	-	1	-	1	1	-	-	1	13	75
Tellicherry	—	—	—	—	—	—	—	—	—	—	—
Calicut	—	—	—	—	—	—	—	—	—	—	—
Mangalore	6	1	-	-	1	-	-	5	5	39	14
Honore	—	—	—	—	—	—	—	—	—	—	—
TOTAL	35	7	4	4	15	8	3	9	20	2,983	10,076
Agencies:											
Ganjam	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam	—	—	—	—	—	—	—	—	—	—	—
Kurnool	—	—	—	—	—	—	—	—	—	—	—
TOTAL	—	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL	35	7	4	4	15	8	3	9	20	2,983	10,076

COMPARATIVE ABSTRACT.

In 1849	45	13	6	5	24	8	5	8	21	5,177	9,653
In 1850	35	7	4	4	15	8	3	9	20	2,983	10,076
Increase	-	-	-	-	-	-	-	1	-	-	423
Decrease	10	6	2	1	9	-	2	-	1	2,194	-

DETAIL of Column 3.

In favour of Plaintiff	7
In favour of Defendant	—
TOTAL	7

DETAIL of Column 9.

	Of 1843.	1844.	1846.	1848.	TOTAL.	Delay Accounted for by the State of the File, or special and unavoidable Causes.	Delay not satisfactorily accounted for.
Rajahmundry	-	-	1	2	3	2	1
Cuddapah	-	-	1	-	1	-	1
Mangalore	1	4	-	-	5	5	—
GRAND TOTAL	1	4	2	2	9	7	2

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(F.)

VILLAGE MOONSIFFS.

TABLE No. 1.—Showing the Work performed in 1850.

1. ZILLAHS.	REGULAR. SUITS.										
	2. Pending and Instituted.	3. Decreed on Merits.	4. Adjusted by Razeenamah with or without Decree.	5. Dismissed.	6. TOTAL.	Pending. 7. Under 1 year.	8. Under 2 years.	9. Above 2 years.	10. TOTAL.	Gross Value of Suits. 11. Disposed of during the Year.	12. Pending at the close of the Year.
Chicacole	78	15	7	17	39	13	3	23	39	306	195
Rajahmundry	769	109	176	122	407	211	94	57	362	2,361	2,179
Masulipatam	* 761	83	346	132	561	198	1	1	200	1,965	737
Guntoor	963	362	336	61	759	163	31	10	204	4,637	1,312
Cuddapah	88	18	16	16	50	4	15	19	38	210	245
Bellary	68	12	6	24	42	13	9	4	26	331	141
Nellore	370	167	53	35	255	93	21	1	115	1,277	712
Chittoor	1,196	335	360	197	892	262	41	1	304	7,183	2,550
Chingleput	219	68	70	39	177	39	3	—	42	825	225
Cuddalore	1,725	433	416	502	1,351	374	—	—	374	7,242	2,291
Salem	254	136	63	55	254	—	—	—	—	1,438	—
Coimbatore	† 901	165	317	247	729	172	—	—	172	3,341	799
Trichinopoly	‡ 1,901	681	348	471	1,500	395	6	—	401	6,277	2,079
Combaconum	§ 3,307	443	1,272	691	2,406	863	38	—	901	12,171	4,766
Madura	223	53	62	77	192	23	—	8	31	1,209	204
Tinnevelly	503	168	166	112	446	56	1	—	57	2,940	358
Tellicherry	32	8	16	8	32	—	—	—	—	180	—
Calicut	564	190	44	190	424	95	39	6	140	2,641	1,297
Mangalore	397	74	71	84	229	96	72	—	168	2,155	851
Honore	413	68	37	110	215	134	56	8	198	1,423	1,475
TOTAL	14,732	3,588	4,182	3,190	10,960	3,204	430	138	3,772	60,112	22,416
Agencies:											
Ganjam	—	—	—	—	—	—	—	—	—	—	—
Vizagapatam	—	—	—	—	—	—	—	—	—	—	—
Kurnool	—	—	—	—	—	—	—	—	—	—	—
TOTAL	—	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL	14,732	3,588	4,182	3,190	10,960	3,204	430	138	3,772	60,112	22,416

COMPARATIVE ABSTRACT.

In 1849	12,328	2,862	3,573	2,268	8,703	2,921	458	246	3,625	45,304	21,072
In 1850	14,732	3,588	4,182	3,190	10,960	3,204	430	138	3,772	60,112	22,416
Increase	2,404	726	609	922	2,257	283	—	—	147	14,808	1,344
Decrease	—	—	—	—	—	—	28	108	—	—	—

DETAIL of Column 3.

In favour of Plaintiff	3,257
In favour of Defendant	331
TOTAL	3,588

DETAIL of Column 9.

	Of 1844.	1845.	1846.	1847.	1848.	TOTAL.	Delay Accounted for by the state of the File, or special and unavoidable Causes.	Delay not satisfactorily Accounted for.
Chicacole	—	—	—	7	16	23	23	—
Rajahmundry	—	—	—	9	48	57	57	—
Masulipatam	—	—	—	—	1	1	1	—
Guntoor	—	—	—	—	10	10	1	9
Cuddapah	6	7	2	1	3	19	—	19
Bellary	—	—	—	—	4	4	—	4
Nellore	—	—	—	—	1	1	1	—
Chittoor	—	—	—	—	1	1	1	—
Madura	—	—	8	—	—	8	—	8
Calicut	—	—	—	5	1	6	6	—
Honore	—	—	—	—	8	8	8	—
GRAND TOTAL	6	7	10	22	93	138	98	40

* 529 Increase. † 317 Increase. ‡ 634 Increase. § 562 Increase.

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(G.)

DISTRICT PUNCHAYETS.

TABLE No. 1.—Showing the Work performed in 1850.

1. ZILLAHS.	REGULAR. SUITS. 2. Pending and Referred.	3. Decreed on Merits.	4. Adjusted by Razeenamah with or without Decree.	5. Dismissed.	6. TOTAL.	Pending. 7. Under 1 Year.	8. Under 2 Years.	9. Above 2 Years.	10. TOTAL.	Gross Value of Suits. 11. Disposed of during the Year.	12. Pending at the close of the Year.
Chicacole	–	–	–	–	–	–	–	–	–	–	–
Rajahmundry	1	–	–	–	–	1	–	–	1	–	2,400
Masulipatam	–	–	–	–	–	–	–	–	–	–	–
Guntoor	–	–	–	–	–	–	–	–	–	–	–
Cuddapah	–	–	–	–	–	–	–	–	–	–	–
Bellary	–	–	–	–	–	–	–	–	–	–	–
Nellore	–	–	–	–	–	–	–	–	–	–	–
Chittoor	–	–	–	–	–	–	–	–	–	–	–
Chingleput	–	–	–	–	–	–	–	–	–	–	–
Cuddalore	–	–	–	–	–	–	–	–	–	–	–
Salem	–	–	–	–	–	–	–	–	–	–	–
Coimbatore	1	–	–	1	1	–	–	–	–	1,200	–
Trichinopoly	–	–	–	–	–	–	–	–	–	–	–
Combaconum	–	–	–	–	–	–	–	–	–	–	–
Madura	3	–	–	–	–	1	1	1	3	–	929
Tinnevelly	3	–	–	–	–	1	1	1	3	–	209
Tellicherry	–	–	–	–	–	–	–	–	–	–	–
Calicut	–	–	–	–	–	–	–	–	–	–	–
Mangalore	9	3	–	3	6	1	–	2	3	255	441
Honore	3	–	2	–	2	1	–	–	1	11	2
TOTAL	20	3	2	4	9	5	2	4	11	1,466	3,981
Agencies:											
Ganjam	–	–	–	–	–	–	–	–	–	–	–
Vizagapatam	1	–	–	–	–	–	–	1	1	–	300
Kurnool	–	–	–	–	–	–	–	–	–	–	–
TOTAL	1	–	–	–	–	–	–	1	1	–	300
GRAND TOTAL	21	3	2	4	9	5	2	5	12	1,466	4,281

COMPARATIVE ABSTRACT.

In 1849	24	2	3	6	11	3	2	8	13	442	2,121
In 1850	21	3	2	4	9	5	2	5	12	1,466	4,281
Increase	–	1	–	–	–	2	–	–	–	1,024	2,160
Decrease	3	–	1	2	2	–	–	3	1	–	–

DETAIL of Column 3.

In favour of Plaintiffs	2
In favour of Defendants	1
TOTAL	3

DETAIL of Column 9.

	Of 1846.	1847.	1848.	TOTAL.	Delay Accounted for by the State of the File or special and unavoidable Causes.	Delay not satisfactorily Accounted for.
Madura	–	1	–	1	–	1
Tinnevelly	–	–	1	1	–	1
Mangalore	1	–	1	2	2	–
GRAND TOTAL	1	1	2	4	2	2

Sudder Adalut, Register's Office,
8 December 1851.

E. E. per
C. T. Beauchamp, Register.

(H.)

DISTRICT MOONSIFFS.

TABLE No. 1.—Showing the Regular and Miscellaneous Work performed in 1850.

1. ZILLAHS.	2. Number of Moonsiffs.	REGULAR. SUITS. 3. Pending, Instituted, and Referred.	4. Decreed on Merits.	5. Adjusted by Razeenamah with and without Decree.	Dismissed. 6. For Default.	7. Under Act XVII. of 1848.	8. Called up or otherwise disposed of.	9. Total.	Pending. 10. Under One Year.	11. Under Two Years.	12. Above Two Years.	13. Total.	Miscellaneous. Petitions. 14. Disposed of.	Applications for execution of Decrees. 15. Applications disposed of during the Year.
Chicacole	3	1,761	663	341	65	148	5	1,222	506	29	4	539	852	903
Rajahmundry	4	2,648	742	649	39	250	221	1,901	670	42	35	747	8,232	841
Masulipatam	3	1,650	699	394	10	172	6	1,281	352	12	5	369	6,965	1,046
Guntoor	4	1,613	455	761	3	139	3	1,361	252	–	–	252	2,802	1,035
Cuddapah	8	8,327	2,261	1,653	105	1,095	36	5,150	2,632	535	10	3,177	4,934	4,954
Bellary	7	5,006	1,463	922	291	1,131	2	3,809	1,132	137	18	1,287	4,058	3,285
Nellore	4	2,653	457	1,083	42	501	75	2,158	486	8	1	495	2,932	1,255
Chittoor	5	4,324	1,307	933	136	667	6	3,049	1,147	113	15	1,275	4,938	2,677
Chingleput	3	1,965	509	359	110	217	15	1,201	676	75	13	764	2,767	661
Cuddalore	4	3,261	827	849	36	703	3	2,418	799	25	19	843	2,090	1,297
Salem	6	5,475	1,439	1,190	79	866	197	3,771	1,615	66	23	1,704	4,793	4,033
Coimbatore	7	4,317	1,379	867	49	962	112	3,369	909	18	21	948	4,154	4,387
Trichinopoly	3	2,064	678	581	24	439	10	1,732	329	3	–	332	3,466	743
Combaconum	6	7,822	1,431	2,110	196	963	402	5,102	2,578	131	11	2,720	10,155	1,261
Madura	3	3,055	439	902	349	386	263	2,339	669	38	9	716	3,662	649
Tinnevelly	3	2,046	408	907	11	96	5	1,427	595	24	–	619	3,370	451
Tellicherry	5	3,102	988	70	213	388	130	1,789	1,066	148	99	1,313	3,632	1,224
Calicut	9	6,950	1,929	542	475	803	65	3,814	2,350	587	199	3,136	7,943	*2,875
Mangalore	6	5,569	1,308	860	198	152	60	2,578	1,857	945	189	2,991	5,227	1,999
Honore	5	5,748	1,051	411	71	287	31	1,851	1,531	1,001	1,365	3,897	2,770	7,695
TOTAL	98	79,446	20,424	16,384	2,502	10,365	1,647	51,322	22,151	3,937	2,036	28,124	89,742	43,271
Agencies:														
Ganjam	2	932	268	147	47	161	3	626	269	35	2	306	241	no returns.
Vizagapatam	3	2,559	712	450	67	305	29	1,563	874	93	29	996	1,038	
Kurnool	2	213	66	60	9	20	–	155	49	6	3	58	70	
TOTAL	7	3,704	1,046	657	123	486	32	2,344	1,192	134	34	1,360	1,349	–
GRAND TOTAL	105	83,150	21,470	17,041	2,625	10,851	1,679	53,666	23,343	4,071	2,070	29,484	91,091	43,271

COMPARATIVE ABSTRACT.

In 1849	105	85,992	21,573	17,060	8,038	7,639	1,240	55,550	22,870	5,730	1,842	30,442	70,486	58,222
In 1850	105	83,150	21,470	17,041	2,625	10,851	1,679	53,666	23,343	4,071	2,070	29,484	91,091	43,271
Increase	–	–	–	–	–	3,212	439	–	473	–	228	–	20,605	–
Decrease	–	2,842	103	19	5,413	–	–	1,884	–	1,659	–	958	–	14,951

DETAIL of Column 12.

	Of 1838.	1839.	1840.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	Total.	Remanded within the Year.	Delay accounted for by the State of the File or Special and Unavoidable Causes	Delay not satisfactorily accounted for.	—
Chicacole	–	–	–	–	–	–	–	–	2	2	4	–	4	–	
Rajahmundry	–	–	–	–	–	–	1	–	1	33	35	1	23	11	Seetanagrum.
Masulipatam	–	–	–	–	–	–	–	–	1	4	5	1	4	–	
Cuddapah	–	–	–	–	–	–	–	–	3	7	10	4	6	–	
Bellary	–	–	–	–	–	–	–	–	–	18	18	–	–	18	Tandmurry.
Nellore	–	–	–	–	–	–	–	–	1	–	1	–	1	–	
Chittoor	–	–	–	–	–	–	–	–	2	13	15	1	–	14	-- Calastry, 2; Trivuttoor, 5; Goodeyatum, 7.
Chingleput	–	–	–	–	–	–	–	–	–	13	13	–	–	13	-- Conjeeveram, 1; Tripassore, 6; Caroongooly, 6.
Cuddalore	1	–	–	–	1	2	–	4	5	6	19	–	3	*16	
Salem	–	–	–	–	–	–	–	2	13	8	23	–	12	11	-- Tripatore, 8; Yadapaudy, 3.
Coimbatore	–	–	–	–	–	–	1	–	3	17	21	12	9	–	
Combaconum	–	–	–	–	–	–	–	1	5	5	11	–	6	5	Myaviram.
Madura	–	–	–	1	–	–	2	1	2	3	9	1	8	–	
Tellicherry	–	–	1	–	1	–	3	18	17	18	41	99	–	–	99 -- Tellicherry, 34; Cartenad, 20; Irvenad, 23; Caveyi, 21; Wynaad, 1.
Calicut	–	–	–	–	–	–	–	–	–	6	193	199	–	196	3 Ernaad.
Mangalore	–	–	–	–	–	–	–	3	10	176	189	–	189	–	
Honore	–	–	–	–	–	–	–	3	577	785	1,365	–	1,365	–	
GRAND TOTAL	1	1	1	1	1	5	22	31	649	1,324	2,036	20	1,826	190	

DETAIL of Column 4.

In favour of plaintiff	18,882
In favour of defendant	2,588
TOTAL	21,470

DETAIL of Column 15.

Fully executed	14,961
Adjusted by the parties	4,614
Struck off the file for want of assets, &c.:	
Partially executed	6,439
Without enforcement	17,257

* Suits remanded in former years, but erroneously included from the returns.

Sudder Udalut, Register's Office, 8 December 1851.

E. E. per *G. T. Beauchamp*, Register.

(I.)

DISTRICT MOONSIFFS.

TABLE No. 2.—Showing the Proportion per Cent. and Result of Appeals from Decrees of District Moonsiffs in 1850.

1. ZILLAHS.	2. Number of Appealable Decrees passed within the Year.	3. Number Appealed within the Year.	Affirmed by the Appellate Courts within the Year.			Reversed or Modified by the Appellate Courts within the Year.			Remanded by the Appellate Courts within the Year.			13. Otherwise disposed of by the Appellate Court within the Year.	14. Proportion of Column 3 to Column 2.	15. Proportion of Column 6 to the whole Number disposed of in the Appellate Courts within the Year.	16. Proportion of Column 9 to the whole Number disposed of in the Appellate Courts within the Year.	17. Proportion of Column 12 to the whole Number disposed of in the Appellate Courts within the Year.
			4. By the Civil Judge.	5. By the Subordinate Judge or Principal Sudder Ameen.	6. TOTAL.	7. By the Civil Judge.	8. By the Subordinate Judge or Principal Sudder Ameen.	9. TOTAL.	10. By the Civil Judge.	11. By the Subordinate Judge or Principal Sudder Ameen.	12. TOTAL.					
Chicacole -	325	80	27	9	36	20	3	23	–	1	1	4	24	56	35	1
Rajahmundry	268	49	15	–	15	12	–	12	1	–	1	–	18	53	42	3
Masulipatam	358	25	17	–	17	6	–	6	2	–	2	–	6	68	24	8
Guntoor -	251	31	20	–	20	11	–	11	–	–	–	–	12	64	35	–
Cuddapah -	1,153	39	22	5	27	9	5	14	8	–	8	1	3	54	28	16
Bellary -	716	44	18	–	18	17	–	17	7	–	7	1	6	41	39	16
Nellore -	260	31	10	5	15	4	5	9	4	5	9	–	11	45	27	27
Chittoor -	755	120	26	34	60	10	24	34	5	2	7	11	15	53	30	6
Chingleput -	283	47	11	8	19	10	13	23	1	–	1	2	16	42	51	2
Cuddalore -	506	65	25	–	25	6	–	6	4	–	4	1	12	69	16	11
Salem - -	844	82	29	–	29	12	–	12	18	–	18	1	9	48	20	30
Coimbatore -	595	89	21	18	39	10	9	19	6	14	20	2	14	48	23	25
Trichinopoly	344	76	1	26	27	–	6	6	1	3	4	2	22	69	15	10
Combaconum	951	216	13	52	65	8	17	25	–	6	6	7	22	63	24	5
Madura -	253	37	23	9	32	8	5	13	1	–	1	–	14	69	28	2
Tinnevelly -	231	60	25	7	32	19	–	19	7	1	8	5	25	50	29	12
Tellicherry -	664	212	49	65	114	15	38	53	27	53	80	14	31	43	20	30
Calicut -	1,169	158	4	51	55	–	12	12	2	8	10	4	13	67	14	12
Mangalore -	771	123	42	47	89	18	13	31	8	10	18	10	15	60	20	12
Honore -	543	83	15	–	15	16	–	16	2	–	2	2	15	42	45	5
TOTAL -	11,240	1,667	413	336	749	211	150	361	104	103	207	67	14	54	26	14
Agencies:																
Ganjam -	268	53	13	22	35	4	10	14	2	5	7	20	19	46	18	9
Vizagapatam	297	61	1	14	15	–	16	16	–	4	4	6	20	36	39	9
Kurnool -	66	–	1	–	1	–	–	–	1	–	1	–	–	50	–	50
TOTAL -	631	114	15	36	51	4	26	30	3	9	12	26	18	42	25	10
GRAND TOTAL	11,871	1,781	428	372	800	215	176	391	107	112	219	93	15	53	26	14

COMPARATIVE ABSTRACT.

In 1849 -	11,381	1,428	327	436	763	173	200	373	100	114	214	74	12	53	26	15
In 1850 -	11,871	1,781	428	372	800	215	176	391	107	112	219	93	15	53	26	14
Increase -	490	353	101	–	37	42	–	18	7	–	5	19	3	–	–	–
Decrease -	–	–	–	64	–	–	24	–	–	2	–	–	–	–	–	1

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(J.)

DISTRICT MOONSIFFS.

TABLE No. 3.—Classifying the Suits disposed of according to the Value of the Property in Litigation; showing also the Value in Issue in Suits disposed of and pending, the Average Duration of Suits, and the Proportion per cent. the Sum recovered under Applications for the Execution of Decrees bore to the Sum due.

1.	2.	3.	4.	5.	6.	7.	Gross Value of Suits.		10. 11. 12.	DECREES.					
							8.	9.		13.	14.	15.	16.	17.	18.
ZILLAHS.	From 500 to 1,000.	From 400 to 500.	From 300 to 400.	From 200 to 300.	From 100 to 200.	Under 100 Rupees.	Disposed of during the Year.	Pending at the close of the Year.	Average Duration of Suits.	Amount Recoverable under Applications pending and filed during the Year.	Amount Recovered during the Year.	Amount Due under Applications struck off the File after partial Enforcement and without Enforcement.	Amount Recoverable on Applications pending at the close of the Year.	Proportion of Column 14 to 13.	Proportion of Column 15 to 13.
									Y. M. D.						
Chicacole	8	5	13	16	61	1,114	43,191	24,745	0 7 3	69,668	10,645	9,655	40,368	28	13
Rajahmundry	2	–	14	20	101	1,543	50,727	40,505	0 11 10	37,875	11,417	10,241	16,217	30	27
Masulipatam	9	3	11	16	65	1,171	48,182	22,649	1 0 8	74,515	22,092	14,304	38,119	29	19
Guntoor	4	1	2	11	61	1,279	44,117	10,289	0 1 28	51,272	24,106	14,445	12,721	47	28
Cuddapah	8	3	11	30	228	4,834	1,56,454	1,37,486	0 7 20	2,54,831	86,401	95,087	73,343	33	37
Bellary	15	12	11	51	483	3,235	1,21,754	50,946	0 5 12	2,03,160	45,990	1,06,087	51,083	22	52
Nellore	11	37	41	97	404	1,493	67,553	21,350	0 2 24	1,05,508	28,498	21,682	55,328	27	20
Chittoor	25	20	12	45	325	2,616	1,25,123	79,887	0 6 17	2,28,443	61,625	80,610	86,208	26	35
Chingleput	10	3	7	24	61	1,081	48,915	42,473	0 4 28	33,715	23,853	5,986	3,876	70	17
Cuddalore	13	11	12	31	561	1,787	91,513	48,322	0 5 9	1,16,413	39,727	19,581	57,105	34	16
Salem	10	2	4	16	224	3,318	96,508	76,055	0 6 16	1,51,006	55,250	72,731	23,025	36	47
Coimbatore	13	4	7	30	131	3,072	98,513	40,820	0 3 12	1,64,065	56,655	74,441	32,969	34	45
Trichinopoly	8	3	6	28	64	1,613	56,473	16,189	0 3 15	40,925	15,450	2,609	22,866	37	6
Combaconum	72	25	25	128	536	3,914	2,53,672	2,11,490	0 8 25	1,46,123	76,879	14,570	54,674	52	9
Madura	30	6	8	32	136	1,864	95,227	55,092	0 3 19	57,741	25,264	2,952	29,525	43	5
Tinnevelly	20	12	9	34	115	1,232	67,990	42,159	0 6 10	31,065	16,165	5,811	9,089	52	18
Tellicherry	13	3	6	30	281	1,326	77,425	62,475	0 7 7	1,42,005	35,544	32,950	73,511	25	23
Calicut	15	11	14	74	185	3,450	1,49,368	1,66,248	0 11 6	3,44,501	76,420	56,831	2,11,250	22	16
Mangalore	19	11	37	73	427	1,951	1,12,399	1,64,057	1 0 17	2,42,069	47,005	49,244	1,45,820	19	20
Honore	12	5	5	28	101	1,669	71,396	1,87,398	1 11 24	3,54,256	1,16,953	1,77,713	59,590	33	50
TOTAL	317	177	255	814	4,550	43,562	18,76,500	15,00,635	0 7 18	28,49,156	8,84,939	8,67,530	10,96,687	31	30
Agencies:															
Ganjam	–	–	2	8	42	571	–	14,737	0 4 16	no returns.		–	–	–	–
Vizagapatam	–	–	–	23	56	1,455	–	39,264	0 7 15						
Kurnool	1	1	–	2	9	142	–	3,405	0 4 12						
TOTAL	1	1	2	33	107	2,168	no returns	57,405	0 5 14	–	–	–	–	–	–
GRAND TOTAL	318	178	257	847	4,657	45,730	18,76,500	15,58,040	0 6 16	28,49,156	8,84,939	8,67,530	10,96,687	31	30

COMPARATIVE ABSTRACT.

In 1849	264	145	273	1,032	4,887	47,700	17,39,020	15,00,801	0 7 3	39,36,519	10,10,427	13,15,340	16,10,752	25	33
In 1850	318	178	257	847	4,657	45,730	18,76,500	15,58,040	0 6 16	28,49,156	8,84,939	8,67,530	10,96,687	31	30
Increase	54	33	–	–	–	–	1,37,480	57,239	–	–	–	–	–	6	–
Decrease	–	–	16	185	230	1,979	–	–	0 0 17	10,87,363	1,25,488	4,47,810	5,14,065	–	3

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(K.)

SUDDER AMEENS.

TABLE No. 1.—Showing the Regular and Miscellaneous Work performed in 1850.

1. ZILLAHS.	2. Number of Sudder Ameens.	REGULAR. SUITS. 3. Pending, Instituted, and Referred.	4. Decreed on Merits.	5. Adjusted by Razeenamah with and without Decree.	Dismissed. 6. For Default.	7. Under Act XVII. 1848.	8. Called up or otherwise disposed of.	9. Total.	Pending. 10. Under 1 Year.	11. Under 2 Years.	12. Above 2 Years.	13. Total.	Miscellaneous. 14. Petitions. Disposed of.	15. Applications for Execution of Decrees. Applications disposed of during the Year.
Itchapoor	1	417	150	64	36	48	1	299	108	8	2	118	395	150
Chicacole	1	184	88	28	9	15	1	141	39	3	1	43	174	68
Rajahmundry	2	970	241	249	28	107	72	697	237	35	1	273	1,341	91
Masulipatam	1	456	128	100	24	56	7	315	113	24	4	141	921	103
Guntoor	1	316	114	114	12	13	–	253	63	–	–	63	406	141
Cuddapah	3	1,634	506	267	65	204	9	1,051	495	79	9	583	768	1,081
Bellary	2	602	279	101	33	112	1	526	76	–	–	76	507	418
Nellore	1	668	132	136	26	75	4	373	235	35	25	295	793	143
Chittoor	2	1,279	338	237	42	184	26	827	388	48	16	452	1,174	483
Chingleput	1	466	114	101	18	53	4	290	166	10	–	176	427	149
Cuddalore	1	593	136	97	19	78	2	332	164	30	7	201	413	97
Salem	2	920	228	130	103	133	15	609	267	19	25	311	585	133
Coimbatore	1	473	149	76	25	107	4	361	98	11	3	112	226	190
Trichinopoly	1	517	105	102	9	55	–	271	180	63	3	246	526	34
Combaconum	3	2,906	495	439	67	202	202	1,405	1,211	267	23	1,501	1,946	273
Madura	2	956	221	256	80	80	5	642	278	28	8	314	1,056	224
Tinnevelly	1	406	65	188	11	15	1	280	123	3	–	126	450	83
Tellicherry	1	737	201	13	66	84	61	425	282	16	14	312	509	53
Calicut	2	1,848	368	66	110	124	50	718	819	266	45	1,130	1,593	168
Mangalore	3	1,978	506	210	115	72	30	942	632	296	108	1,036	2,555	397
Sircy	1	706	132	89	6	70	1	298	283	120	5	408	432	184
Honore	1	1,180	172	61	14	52	–	299	534	283	64	881	213	140
TOTAL	34	20,152	4,868	3,133	918	1,939	496	11,354	6,791	1,644	363	8,798	17,410	4,803
Town Kazee: Kurnool	1	170	61	52	13	14	–	140	30	–	–	30	122	no return.
GRAND TOTAL	35	20,322	4,929	3,185	931	1,953	496	11,494	6,821	1,644	363	8,828	17,532	4,803

COMPARATIVE ABSTRACT.

In 1849	35	18,735	4,425	3,424	1,366	1,464	425	11,104	5,679	1,408	544	7,631	15,840	5,436
In 1850	35	20,322	4,929	3,185	931	1,953	496	11,494	6,821	1,644	363	8,828	17,532	4,803
Increase	–	1,587	504	–	–	489	71	390	1,142	236	–	1,197	1,692	–
Decrease	–	–	–	239	345	–	–	–	–	–	181	–	–	633

DETAIL of Column 12.

	Of 1841.	1843.	1844.	1845.	1846.	1847.	1848.	TOTAL.	Remanded within the Year.	Delay accounted for by the State of the File or Special and Unavoidable Causes.	Delay not satisfactorily accounted for.	
Itchapoor	–	–	–	–	–	–	2	2	–	1	1	
Chicacole	–	–	–	–	–	–	1	1	1	–	–	
Rajahmundry	–	–	–	–	–	–	1	1	–	1	–	
Masulipatam	–	–	–	–	–	–	4	4	–	–	4	
Cuddapah	–	–	–	–	–	1	8	9	4	–	5	4 Sudder Ameen Syed Mahomed, 4; Sudder Ameen Auderutnum Sastry, 1.
Nellore	–	–	–	1	2	–	22	25	8	4	13	
Chittoor	–	–	–	1	–	4	11	16	5	2	9	Moofty Sudder Ameen.
Cuddalore	–	–	–	–	2	4	1	7	3	–	4	
Salem	1	1	1	2	1	9	10	25	11	1	13	Moofty Sudder Ameen.
Coimbatore	–	–	–	–	1	–	2	3	2	1	–	
Trichinopoly	–	–	–	–	–	–	3	3	–	–	3	
Combaconum	–	1	–	–	–	3	19	23	6	17	–	
Madura	–	1	–	1	1	3	2	8	4	4	–	
Tellicherry	–	–	–	–	–	–	11	3	14	–	14	–
Calicut	–	–	–	1	–	6	38	45	–	30	15	2 Moofty Sudder Ameen, 11; Hindoo Sudder Ameen, 4.
Mangalore	–	–	–	–	3	20	85	108	8	61	39	2 Moofty Sudder Ameen, 23; Sudder Ameen Munjapiah, 10; Sudder Ameen Vencapiah, 6.
Sircy	–	–	–	–	3	1	1	5	2	3	–	
Honore	–	–	–	–	1	11	52	64	8	49	7	
GRAND TOTAL	1	3	1	6	14	73	265	363	62	188	113	

DETAIL of Column 4.

In favour of plaintiff	3,092
In favour of defendant	937
TOTAL	4,029

DETAIL of Column 15.

Fully executed	2,044
Adjusted by the parties	619
Struck off the file for want of assets, &c.:	
Partially executed	501
Without enforcement	1,639

Sudder Adaulut, Register's Office, 8 December 1851.

E. E. per *G. T. Beauchamp*, Register.

(L.)

SUDDER AMEENS.

TABLE No. 2.—Showing the Proportion per Cent., and Result of Appeals from Decrees of Sudder Ameens in 1850.

1. ZILLAHS.	2. Number of Appealable Decrees passed within the Year.	3. Number Appealed within the Year.	4. Affirmed by the Appellate Court within the Year.	5. Reversed or Modified by the Appellate Court within the Year.	6. Remanded by the Appellate Court within the Year.	7. Otherwise disposed of by the Appellate Court within the Year.	8. Proportion of Column 3 to Column 2.	9. Proportion of Column 4 to the whole Number disposed of in the Appellate Court within the Year.	10. Proportion of Column 5 to the whole Number disposed of in the Appellate Court within the Year.	11. Proportion of Column 6 to the whole Number disposed of in the Appellate Court within the Year.
Itchapore - -	150	20	15	9	2	2	13	53	32	7
Chicacole - -	88	47	28	28	9	- -	53	43	43	13
Rajahmundry -	241	52	19	23	- -	3	21	42	51	—
Masulipatam - -	128	15	8	3	2	2	11	53	20	13
Guntoor - -	114	21	22	8	- -	- -	18	73	26	—
Cuddapah - -	506	41	13	16	3	6	71	34	42	7
Bellary - - -	279	31	17	10	2	4	11	51	30	6
Nellore - - -	132	26	12	4	14	- -	19	40	13	46
Chittoor - -	338	78	26	21	9	10	23	39	31	13
Chingleput - -	114	32	14	11	2	2	28	48	37	6
Cuddalore - -	136	18	13	10	4	- -	13	48	37	14
Salem - - -	228	38	10	8	5	- -	16	43	34	21
Coimbatore - -	149	41	6	14	2	1	27	26	60	8
Trichinopoly - -	105	52	15	7	4	4	49	50	23	13
Combaconum - -	495	155	57	35	7	6	31	54	33	6
Madura - - -	221	25	16	8	2	- -	11	61	30	7
Tinnevelly - -	65	25	13	18	2	1	38	38	52	5
Tellicherry - -	201	54	2	5	- -	4	26	18	45	—
Calicut - - -	368	137	42	21	18	7	37	47	23	20
Mangalore - -	506	172	79	51	17	9	33	50	32	10
Honore - - -	172	32	22	9	1	3	18	62	25	2
Sircy - - -	132	32	10	5	1	1	24	58	29	5
TOTAL - -	4,868	1,141	459	324	106	65	23	48	33	11
Kurnool - -	61	8	3	2	1	- -	13	50	33	16
GRAND TOTAL -	4,929	1,152	462	326	107	65	23	48	33	11

COMPARATIVE ABSTRACT.

In 1849 - -	4,425	986	440	298	123	60	22	47	32	13
In 1850 - -	4,929	1,152	462	326	107	65	23	48	33	11
Increase - -	504	166	22	28	- -	5	1	1	1	—
Decrease - -	- -	- -	- -	- -	16	- -	- -	- -	- -	2

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(M.)

SUDDER AMEENS.

TABLE No. 3.—Classifying the Suits disposed of according to the Value of the Property in Litigation; showing also the Value in Issue in Suits disposed of and pending, the average Duration of Suits, and the Proportion per cent. the Sum recovered under Applications for the Execution of Decrees bore to the Sum due.

1.	2.	3.	4.	5.	6.	7.	8.	Gross Value of Suits.		11. 12. 13.	DECREES.					
ZILLAHS.	From 1,000 to 2,500 Rupees.	From 500 to 1,000 Rupees.	From 400 to 500 Rupees.	From 300 to 400 Rupees.	From 200 to 300 Rupees.	From 100 to 200 Rupees.	Under 100 Rupees.	9. Disposed of during the Year.	10. Pending at the close of the Year.	Average Duration of Suits.	14. Amount recoverable under Applications pending and filed during the Year.	15. Amount recovered during the Year.	16. Amount due under Applications struck off the File after partial Enforcement and without Enforcement.	17. Amount recoverable on Applications pending at the close of the Year.	18. Proportion of Column 15 to 14.	19. Proportion of Column 16 to 14.
										Y. M. D.						
Itchapoor - -	1	1	–	3	7	14	272	11,819	9,427	0 5 6	17,140	5,880	7,189	4,071	34	41
Chicacole - -	9	4	1	4	5	22	95	24,070	5,618	0 6 26	13,110	1,679	3,675	7,756	12	28
Rajahmundry -	2	5	3	4	16	56	539	32,249	18,495	0 5 3	11,653	7,027	1,307	3,319	60	11
Masulipatam -	7	7	3	5	14	42	230	34,492	32,422	0 9 21	23,584	5,680	4,917	12,987	24	20
Guntoor - -	5	3	–	–	12	26	207	15,233	7,560	0 2 17	14,569	7,984	5,103	1,482	54	35
Cuddapah - -	5	11	2	13	22	106	883	63,596	58,716	0 8 10	1,10,167	20,200	51,605	38,362	18	46
Bellary - -	1	8	2	11	10	46	447	25,732	9,377	0 3 12	38,698	8,655	21,453	8,590	22	55
Nellore - -	6	11	–	8	12	47	285	29,698	54,746	0 9 16	21,197	4,221	3,460	13,516	19	16
Chittoor - -	11	12	5	14	25	87	647	70,050	50,329	0 8 12	74,098	22,716	13,111	38,271	30	17
Chingleput -	4	2	1	2	8	30	239	18,743	16,789	0 4 23	11,928	6,402	2,787	2,739	53	23
Cuddalore - -	6	4	1	11	17	38	253	29,104	24,566	0 8 4	28,363	4,645	3,544	20,174	16	12
Salem - -	6	14	2	7	24	88	453	49,593	40,425	0 7 5	14,563	9,201	- -	5,362	63	-
Coimbatore -	–	2	2	2	5	27	319	14,552	11,676	0 3 21	20,183	6,859	5,467	7,857	33	27
Trichinopoly -	2	6	1	4	9	25	224	22,180	34,828	1 – 2	16,968	4,963	- -	12,005	29	-
Combaconum -	35	44	8	16	79	153	868	1,36,832	2,54,648	1 2 15	81,762	42,320	2,723	36,719	51	3
Madura - -	12	11	12	14	85	171	332	57,591	54,025	0 5 11	42,232	11,340	8,738	22,154	26	20
Tinnevelly - -	2	1	1	–	3	17	255	14,009	16,422	0 6 10	7,500	3,719	2,034	1,747	49	27
Tellicherry -	4	14	16	13	16	201	100	38,579	39,121	0 7 8	37,126	10,028	1,100	25,998	27	2
Calicut - -	19	11	11	12	78	173	364	80,194	1,29,564	0 10 9	1,04,364	24,876	14,696	64,792	23	14
Mangalore - -	28	32	9	21	63	291	468	1,19,586	2,21,097	1 6 19	95,672	36,688	6,617	52,367	38	6
Sircy - - -	2	7	1	3	14	42	228	22,023	41,540	1 2 11	20,855	4,662	10,486	5,707	22	50
Honore - -	5	9	–	3	6	49	227	21,067	82,839	1 5 21	23,987	9,968	2,101	11,918	41	8
TOTAL - -	172	219	81	170	530	1,751	7,935	9,30,992	12,14,230	0 8 18	8,29,719	2,59,713	1,72,113	3,97,893	31	20
Kurnool - -	4	5	1	–	2	6	122	no return	1,222	0 3 0	no return	—	—	—	-	-
GRAND TOTAL -	176	224	82	170	532	1,757	8,057	9,30,992	12,15,452	0 5 24	8,29,719	2,59,713	1,72,113	3,97,893	31	20

COMPARATIVE ABSTRACT.

In 1849 - -	171	249	98	175	442	1,492	8,052	8,98,548	10,93,521	0 7 0	8,98,653	2,75,827	2,08,529	4,14,297	30	23
In 1850 - -	176	224	82	170	532	1,757	8,057	9,30,992	12,15,452	0 5 24	8,29,719	2,59,713	1,72,113	3,97,893	31	20
Increase - -	5	- -	–	–	90	265	5	32,444	1,21,931	- -	- -	- -	- -	- -	1	-
Decrease -	- -	25	16	5	- -	- -	- -	- -	- -	0 1 6	68,934	16,114	36,416	16,404	-	3

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(N.)

SUBORDINATE JUDGES AND PRINCIPAL SUDDER AMEENS.

TABLE No. 1.—Showing the Work performed during, and the State of Files at the end of 1850.

1.

REGULAR.

ORIGINAL SUITS.

	2. Pending, Instituted, and Referred.	3. Decreed on Merits.	4. Adjusted by Razeenamah with and without Decree.	5. Dismissed. For Default.	6. Dismissed. Under Act XVII. of 1848.	7. Called up or otherwise Disposed of.	8. Total.	9. Pending. Under 1 Year.	10. Pending. Under 2 Years.	11. Pending. Above 2 Years.	12. Pending. Total.
Subordinate Judges:											
Rajahmundry	672	73	114	10	58	102	357	150	95	70	315
Cuddapah	333	119	51	10	27	- -	207	113	13	- -	126
Bellary	452	193	129	8	77	1	408	44	-	- -	44
Chittoor	477	54	30	1	57	224	366	90	14	7	111
Salem	447	83	29	47	60	2	221	90	112	24	226
Combaconum	50	8	5	1	1	- -	15	21	8	6	35
Madura	246	62	27	4	20	- -	113	110	21	2	133
Calicut	103	18	3	4	9	9	43	45	9	6	60
Mangalore	191	18	1	1	1	165	186	3	2	- -	5
Ditto - Assistant Judge	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL	2,971	628	389	86	310	503	1,916	666	274	115	1,055
Principal Sudder Ameens:											
Vizagapatam	490	111	79	8	46	- -	244	155	77	14	246
Nellore	523	122	54	12	29	201	418	93	6	6	105
Chingleput	378	102	54	24	14	3	197	120	52	9	181
Cochin	244	83	26	6	42	- -	157	55	2	3	87
Cuddalore	760	137	102	16	79	18	352	249	109	50	408
Coimbatore	373	113	74	1	67	- -	255	103	13	2	118
Trichinopoly	452	116	80	7	56	1	260	179	9	4	192
Tinnevelly	593	83	202	15	11	30	341	179	71	2	252
Tellicherry	879	90	14	24	76	151	355	179	246	99	524
Tranquebar	492	69	142	26	87	- -	324	167	- -	1	168
TOTAL	5,184	1,026	827	139	507	404	2,903	1,509	585	187	2,281
TOTAL Subordinate Judges and Principal Sudder Ameens	8,155	1,654	1,216	225	817	907	4,819	2,175	859	302	3,336
Assistants to the Agencies:											
Ganjam	36	4	1	1	2	4	12	16	3	5	24
Vizagapatam	346	41	27	19	22	3	112	110	72	52	234
Kurnool	3	1	- -	2	- -	- -	3	- -	- -	- -	- -
TOTAL	385	46	28	22	24	7	127	126	75	57	258
GRAND TOTAL	8,540	1,700	1,244	247	841	914	4,946	2,301	934	359	3,594

APPEAL SUITS.

	13. Pending and Referred.	14. Decreed on Merits.	15. Adjusted by Razeenamah with and without Decree.	16. Dismissed. For Default.	17. Dismissed. Under Act XVII. of 1848.	18. Called up or otherwise Disposed of.	19. Total.	20. Pending. Under 1 Year.	21. Pending. Under 2 Years.	22. Pending. Above 2 Years.	23. Pending. Total.
Subordinate Judges:											
Rajahmundry	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Cuddapah	49	10	- -	- -	- -	30	49	- -	- -	- -	- -
Bellary	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Chittoor	145	60	2	- -	1	1	64	37	41	3	81
Salem	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Combaconum	244	75	1	- -	4	- -	80	124	40	- -	164
Madura	17	14	- -	- -	- -	- -	14	3	- -	- -	3
Calicut	202	68	1	- -	3	- -	72	130	- -	- -	130
Mangalore	108	70	2	1	- -	3	76	32	- -	- -	32
Ditto - Assistant Judge	210	141	5	2	- -	1	149	60	- -	1	61
TOTAL	975	438	11	3	8	44	504	386	81	4	471
Principal Sudder Ameens:											
Vizagapatam	38	13	- -	- -	- -	- -	- -	13	24	1	25
Nellore	16	15	- -	- -	- -	- -	- -	15	1	- -	1
Chingleput	41	21	- -	- -	- -	- -	- -	21	20	- -	20
Cochin	3	3	- -	- -	- -	- -	- -	3	- -	- -	- -
Cuddalore	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Coimbatore	73	41	1	- -	- -	- -	- -	42	14	16	1
Trichinopoly	116	35	1	- -	- -	1	37	53	26	- -	79
Tinnevelly	30	8	- -	- -	- -	- -	8	22	- -	- -	22
Tellicherry	191	156	- -	- -	1	- -	157	1	33	- -	34
Tranquebar	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL	508	292	2	- -	1	1	206	135	76	1	212
TOTAL Subordinate Judges and Principal Sudder Ameens	1,483	730	13	3	9	45	800	521	157	5	683
Assistants to the Agencies:											
Ganjam	114	37	2	4	1	24	68	17	17	12	43
Vizagapatam	131	34	2	3	- -	- -	39	48	26	18	92
Kurnool	5	3	- -	- -	- -	- -	3	2	- -	- -	2
TOTAL	250	74	4	7	1	24	110	67	43	30	140
GRAND TOTAL	1,733	804	17	10	10	69	910	588	200	35	823

MISCELLANEOUS.

PETITIONS.

	24. Pending and Filed.	25. Disposed of.	26. Pending. Under 6 Months.	27. Pending. Above 6 Months.	28. Pending. Total.	Applications for Execution of Decrees. 29. Applications disposed of during the Year.
Subordinate Judges:						
Rajahmundry	1,081	936	125	20	145	54
Cuddapah	466	451	15	- -	15	249
Bellary	774	770	4	- -	4	272
Chittoor	994	946	46	2	48	279
Salem	578	573	5	- -	5	126
Combaconum	933	919	14	- -	14	50
Madura	473	457	16	- -	16	34
Calicut	331	323	5	3	8	27
Mangalore	959	894	63	2	65	99
Ditto - Assistant Judge	276	259	15	2	17	88
TOTAL	6,865	6,528	308	29	337	1,278
Principal Sudder Ameens:						
Vizagapatam	767	696	41	30	71	105
Nellore	511	458	43	10	53	120
Chingleput	719	685	34	- -	34	65
Cochin	269	257	12	- -	12	79
Cuddalore	1,068	990	78	- -	78	189
Coimbatore	672	657	15	- -	15	145
Trichinopoly	1,167	1,140	27	- -	27	142
Tinnevelly	1,716	1,691	21	4	25	86
Tellicherry	802	774	18	10	28	42
Tranquebar	244	232	11	1	12	79
TOTAL	7,935	7,580	300	55	355	1,052
TOTAL Subordinate Judges and Principal Sudder Ameens	14,800	14,108	608	84	692	2,330
Assistants to the Agencies:						
Ganjam	- -	- -	- -	- -	- -	no returns
Vizagapatam	220	162	33	25	58	
Kurnool	- -	- -	- -	- -	- -	
TOTAL	220	162	33	25	58	—
GRAND TOTAL	15,020	14,270	641	109	750	2,330

COMPARATIVE ABSTRACT.

In 1849	8,110	1,495	1,313	200	705	583	4,386	2,422	908	304	3,724	1,530	894	29	7	12	24	966	326	104	134	564	13,750	13,036	633	81	714	5,565
In 1850	8,540	1,700	1,244	247	841	914	4,946	2,301	934	359	3,594	1,733	804	17	10	10	69	910	588	200	35	823	14,800	14,108	608	84	692	2,330
Increase	430	205	- -	- -	- -	331	560	- -	- -	55	- -	203	- -	- -	3	- -	45	- -	262	96	- -	259	1,050	1,072	- -	3	—	—
Decrease	- -	- -	69	43	136	- -	- -	121	64	- -	130	- -	90	12	- -	2	- -	56	- -	- -	99	- -	- -	- -	25	- -	22	3,235

Note.—The Civil Courts exercising the functions of a Court constituted under Regulation II. of 1827 are excluded from this Statement.

Sudder Udalut, Register's Office,
8 December 1851.

0.49.

Detail of Columns 11 and 22.

	Original. Of 1842.	1843.	1844.	1845.	1846.	1847.	1848.	Appeal. Of 1842.	1848.	Total.	Remanded within the Year.	Delay Accounted for by the State of the File or special and unavoidable Causes.	Delay not satisfactorily Accounted for.
Rajahmundry	-	-	1	-	-	15	55	-	-	70	3	1	66
Chittoor	-	-	-	-	-	1	6	-	3	10	-	1	9
Salem	1	-	-	1	-	3	19	-	-	24	3	21	-
Combaconum	-	-	-	-	-	1	5	-	-	6	-	-	6
Madura	-	-	-	-	-	1	1	-	-	2	2	-	-
Calicut	-	-	-	-	-	1	5	-	-	6	-	6	-
Mangalore, Assistant Judge	-	-	-	-	-	-	-	1	-	1	-	1	-
Vizagapatam	-	-	-	-	-	1	13	-	-	14	-	8	6
Nellore	-	-	-	-	-	-	6	-	-	6	-	-	6
Chingleput	-	-	-	-	-	2	7	-	-	9	1	2	6
Cuddalore	-	-	-	-	-	3	9	38	-	50	1	7	42
Coimbatore	-	-	-	-	-	-	2	-	1	3	1	-	2
Trichinopoly	-	-	-	-	-	3	1	-	-	4	-	-	4
Tinnevelly	-	-	-	-	-	-	2	-	-	2	-	2	-
Tellicherry	-	-	1	3	1	3	10	81	-	99	-	91	8
Tranquebar	-	-	-	-	-	-	1	-	-	1	-	1	-
GRAND TOTAL	1	1	3	2	6	47	242	1	4	307	11	141	155

Detail of Columns 3 and 14.

Original Suits.		Appeal Suits.	
In favour of plaintiff	1,281	In favour of Appellant	226
		In favour of Respondents:	
		After summoning	355
		Without Summoning:	
In favour of defendant	419	On perusal of petitions of appeal and decree of lower court	8
		On perusal of petitions of appeal, decree of lower court and record	87
		Remanded	128
TOTAL	1,700	TOTAL	804

Detail of Column 29.

Fully executed	1,212
Adjusted by the parties	218
Struck off the File for want of Assets, &c.:	
Partially executed	161
Without enforcement	739

E. E. per
G. T. Beauchamp, Register.

(O.)

SUBORDINATE JUDGES AND PRINCIPAL SUDDER AMEENS.

TABLE No. 2.—Showing the Proportion per Cent., and the Result of Appeals from Decrees of Subordinate Judges and Principal Sudder Ameens in 1850.

1. ZILLAHS.	2. Number of Appealable Decrees passed within the Year.	3. Number Appealed within the Year.	4. Affirmed by the Appellate Court within the Year.	5. Reversed or Modified by the Appellate Court within the Year.	6. Remanded by the Appellate Court within the Year.	7. Otherwise disposed of by the Appellate Court within the Year.	8. Proportion of Column 3 to Column 2.	9. Proportion of Column 4 to the whole Number disposed of in the Appellate Court within the Year.	10. Proportion of Column 5 to the whole Number disposed of in the Appellate Court within the Year.	11. Proportion of Column 6 to the whole Number disposed of in the Appellate Court within the Year.
Subordinate Judges:										
Rajahmundry	73	12	13	6	3	1	16	56	26	13
Cuddapah	119	32	4	–	2	–	26	66	–	33
Bellary	193	35	11	13	5	2	18	35	41	16
Chittoor	54	16	5	2	2	2	29	45	18	18
Salem	83	30	9	5	3	1	36	50	27	16
Combaconum	8	5	3	2	–	–	62	60	40	–
Madura	62	15	6	7	2	–	24	40	46	13
Calicut	18	2	–	–	1	–	11	–	–	100
Mangalore	18	12	5	3	–	–	66	62	37	–
TOTAL	628	159	56	38	18	6	25	47	32	15
Principal Sudder Ameens:										
Vizagapatam	111	22	13	22	2	3	19	32	55	5
Nellore	122	13	3	1	3	1	10	37	12	37
Masulipatam	–	5	5	2	–	2	–	55	22	–
Chingleput	102	45	21	6	–	4	44	67	19	–
Cochin	83	9	4	3	3	–	10	40	30	30
Cuddalore	137	34	8	5	1	2	24	50	31	6
Coimbatore	113	33	4	4	3	1	29	33	33	25
Trichinopoly	116	40	13	1	1	1	34	81	6	6
Tinnevelly	83	24	11	7	–	1	28	57	36	–
Tellicherry	90	18	8	7	1	2	20	44	38	5
Tranquebar	69	7	–	–	–	–	10	–	–	–
TOTAL	1,026	250	90	58	14	17	24	50	32	7
TOTAL Subordinate Judges and Principal Sudder Ameens	1,654	409	146	96	32	23	24	49	32	10
Assistants to the Agencies:										
Ganjam	4	2	13	4	–	–	50	76	23	–
Vizagapatam	41	10	9	1	–	4	24	64	7	–
Kurnool	1	–	1	–	–	–	–	100	–	–
TOTAL	46	12	23	5	–	4	26	71	15	–
GRAND TOTAL	1,700	421	169	101	32	27	24	51	30	9

COMPARATIVE ABSTRACT.

In 1849	1,495	337	190	104	50	18	22	52	28	13
In 1850	1,700	421	169	101	32	27	24	51	30	9
Increase	205	84	–	–	–	9	2	–	2	–
Decrease	–	–	21	3	18	–	–	1	–	4

Sudder Adalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Regist

(P.)

SUBORDINATE JUDGES AND PRINCIPAL SUDDER AMEENS.

TABLE No. 3.—Classifying the Suits, both Original and Appeal, disposed of according to the Value of the Property in Litigation; showing also the Value in Issue in Suits disposed of and pending, the Average Duration of Suits, and the Proportion per Cent. the Sum recovered under Applications for the Execution of Decrees bore to the Sum due.

1.	2.	3.	4.	5.	6.	7.	8.	9.	Gross Value of Suits		Average Duration of Suits.		DECREES.					
									10.	11.	12. 13. 14.	15. 16. 17.	18.	19.	20.	21.	22.	23.
ZILLAHS.	From 5,000 to 10,000.	From 1,000 to 5,000.	From 500 to 1,000.	From 400 to 500.	From 300 to 400.	From 200 to 300.	From 100 to 200.	Under 100 Rupees.	Disposed of during the Year.	Pending at the close of the Year.	Original.	Appeal.	Amount recoverable under Applications pending and filed during the Year.	Amount recovered during the Year.	Amount Due under Applications struck off the File after partial Enforcement and without Enforcement.	Amount recoverable on Applications pending at the close of the Year.	Proportion of Columns 19 to 18.	Proportion of Column 20 to 18.
Subordinate Judges:											Y. M. D.	Y. M. D.						
Rajahmundry - -	2	5	12	4	8	[illegible]	40	164	37,437	1,46,694	1 0 5	- - -	18,298	7,096	150	11,052	38	-
Cuddapah - - -	-	9	15	-	8	[illegible]	31	141	37,946	43,066	1 0 13	3 10 14	1,05,327	26,833	12,141	66,353	25	11
Bellary - - -	3	14	22	7	15	[illegible]	53	267	60,935	7,135	0 1 3	- - -	51,651	15,495	26,921	9,235	29	52
Chittoor - - -	1	14	12	3	2	[illegible]	23	141	40,240	1,02,355	1 10 20	2 11 18	2,16,277	35,831	78,110	1,02,336	16	36
Salem - - -	-	13	11	2	5	[illegible]	31	151	53,601	75,354	2 0 27	- - -	21,921	9,749	7,017	5,155	44	32
Combaconum - -	3	10	3	3	2	[illegible]	20	46	55,477	1,46,601	1 3 12	1 1 24	69,091	38,022	6,124	24,945	55	8
Madura - - -	2	12	10	2	-	[illegible]	26	66	48,693	1,37,049	1 4 20	0 7 2	14,020	7,011	5,445	1,564	50	38
Calicut - - -	2	13	3	3	5	[illegible]	18	58	55,805	82,097	1 0 26	0 6 24	75,885	3,913	11,696	60,276	5	15
Mangalore - -	3	5	2	-	2	3	9	70	33,015	31,092	0 7 15	1 1 0	51,929	19,006	3,747	29,176	36	7
Ditto, assistant judge	1	4	24	21	8	16	60	14	27,606	8,342	- - -	0 5 27	24,155	13,593	2,631	7,931	56	10
TOTAL - - -	17	99	114	45	55	114	311	1,118	4,50,755	7,79,785	1 1 29	1 6 11	6,48,554	1,76,549	1,53,982	3,18,023	27	23
Principal Sudder Ameens:																		
Vizagapatam - -	3	5	7	5	2	13	60	162	70,369	54,124	0 6 27	0 7 15	1,01,393	11,614	- -	89,779	11	-
Nellore - - -	1	16	6	4	3	15	33	154	33,065	27,980	1 6 19	0 6 1	53,433	6,813	3,414	43,206	12	6
Chingleput - -	-	8	14	3	6	12	48	124	40,606	92,404	1 0 1	0 8 2	14,810	7,432	1,314	6,064	50	8
Cochin - - -	-	8	2	2	1	12	17	118	29,734	19,124	0 5 0	0 11 22	25,515	6,113	7,703	11,699	23	30
Cuddalore - -	1	5	10	2	4	21	54	237	40,448	1,04,793	1 10 26	- - -	77,421	15,664	17,847	43,910	20	23
Coimbatore - -	2	5	8	5	5	10	57	205	32,968	31,989	0 4 10	2 2 12	17,433	6,221	6,557	4,655	35	37
Tranquebar - -	-	1	3	5	5	14	25	271	20,138	15,857	0 3 18	- - -	7,202	4,196	953	2,053	58	13
Trichinopoly - -	1	10	16	5	13	16	41	193	35,079	74,925	1 2 20	1 10 27	14,490	7,326	117	7,047	50	-
Tinnevelly - -	2	26	19	4	1	13	31	223	79,462	1,16,239	0 6 16	1 6 6	31,960	27,168	745	4,047	85	2
Tellicherry - -	1	23	18	9	14	15	209	72	82,779	99,804	1 11 18	2 0 14	42,499	8,800	- -	33,699	20	-
TOTAL - - -	11	107	103	44	54	141	575	1,759	4,64,648	6,37,239	0 11 24	1 3 19	3,86,156	1,01,347	38,650	2,46,159	26	10
TOTAL of Subordinate Judges and Principal Sudr Ameens	28	206	217	89	109	255	886	2,877	9,15,403	14,17,024	1 0 26	1 5 0	10,34,710	2,77,896	1,92,632	5,64,182	26	18
Assistants to the Agencies:																		
Ganjam - - -	-	-	2	-	-	9	14	27	-	4,054	2 1 8	3 6 25						
Vizagapatam - -	-	1	7	5	7	6	26	96	-	44,290	1 10 22	1 8 1	-	-	-	- no returns.		
Kurnool - - -	-	3	-	-	-	-	-	3	-	62	0 4 4	0 2 22						
TOTAL - - -	-	4	9	5	7	15	40	126	no returns	48,406	1 5 11	1 9 26	—	—	—	—	-	-
GRAND TOTAL -	28	210	226	94	116	270	926	3,003	9,15,403	14,65,430	1 2 11	1 6 18	10,34,710	2,77,896	1,92,632	5,64,182	26	18

COMPARATIVE ABSTRACT.

In 1849 - - -	43	190	194	125	125	418	823	2,827	8,07,003	14,89,244	1 2 15	1 1 25	15,61,957	3,15,166	6,12,910	6,33,881	20	39
In 1850 - - -	28	210	226	94	116	270	926	3,003	9,15,403	14,65,430	1 2 11	1 6 18	10,34,710	2,77,896	1,92,632	5,64,182	26	18
Increase - -	-	20	32	-	-	-	103	176	1,08,400	- -	- -	- 4 23	- -	- -	- -	- -	6	-
Decrease - -	15	-	-	31	9	148	-	-	- -	23,814	0 0 4	- -	5,27,247	37,270	4,20,278	69,699	-	21

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(Q.)

CIVIL JUDGES.

TABLE No. 1.—Showing the Work performed during 1850.

1.	REGULAR.																				MISCELLANEOUS.					Applications for Execution of Decrees.
	ORIGINAL SUITS.										APPEAL SUITS.										PETITIONS.					
	2.	3.	4.	Dismissed.		7.	Pending.				12.	13.	14.	Dismissed.		17.	18.	Pending.				23.	24.	Pending.			28.
ZILLAHS.	Pending, Instituted, and called up for Trial by the Civil Court.	Decreed on Merits.	Adjusted by Razeenamah with and without Decree.	5. For Default.	6. Under Act XVII. of 1848.	Total.	8. Under 1 Year.	9. Under 2 Years.	10. Above 2 Years.	11. Total.	Pending, Instituted, and called up.	Decreed on Merits.	Adjusted by Razeenamah with and without Decree.	15. For Default.	16. Under Act XVII. of 1848.	Referred to Subordinate Courts.	Total.	19. Under 1 Year.	20. Under 2 Years.	21. Above 2 Years.	22. Total.	Pending and Filed.	Disposed of.	25. Under 6 Months.	26. Above 6 Months.	27. Total.	Applications Disposed of during the Year.
*Chicacole	19	4	-	1	-	5	6	4	4	14	288	175	3	6	-	-	184	41	3	-	44	354	305	41	8	49	27
Rajahmundry	2	1	-	-	-	1	-	-	1	1	184	92	-	2	2	-	96	85	2	1	88	1,031	979	52	-	52	50
*Masulipatam	26	6	2	3	1	12	10	2	2	14	60	45	-	3	1	-	49	11	-	-	11	686	599	67	20	87	27
*Guntoor	13	6	1	3	1	11	-	1	1	2	85	61	-	-	-	-	61	24	-	-	24	303	303	-	-	-	46
Cuddapah	-	-	-	-	-	-	-	-	-	-	252	77	4	2	1	21	105	107	40	-	147	783	692	91	-	91	4
Bellary	2	-	-	-	-	-	2	-	-	2	120	100	3	3	1	-	107	13	-	-	13	222	220	2	-	2	43
Nellore	3	2	-	-	-	2	1	-	-	1	90	56	1	-	-	16	73	17	-	-	17	509	443	53	13	66	33
Chittoor	7	4	-	-	-	4	3	-	-	3	416	106	5	10	5	109	235	165	16	-	181	1,130	1,094	36	-	36	91
Chingleput	3	-	-	-	-	-	-	2	1	3	170	76	1	7	-	32	116	54	-	-	54	436	434	2	-	2	49
Cuddalore	3	-	-	-	-	-	1	-	2	3	211	76	1	1	1	-	79	116	16	-	132	284	263	20	1	21	29
Salem	5	-	-	-	1	1	2	-	2	4	181	99	-	2	-	-	101	79	1	-	80	602	577	23	2	25	57
Coimbatore	-	-	-	-	-	-	-	-	-	-	241	70	1	1	1	36	109	115	13	4	132	360	343	17	-	17	56
Trichinopoly	3	-	-	-	-	-	-	-	3	3	212	43	4	1	1	57	106	99	7	-	106	698	649	48	1	49	28
Combaconum	7	2	-	1	-	3	4	-	-	4	714	125	4	2	2	152	285	247	168	14	429	817	813	4	-	4	21
Madura	10	2	1	-	-	3	4	1	2	7	102	73	-	-	-	11	84	17	-	1	18	560	555	5	-	5	62
Tinnevelly	7	-	1	1	-	2	1	1	3	5	227	102	3	4	-	25	134	82	11	-	93	680	669	11	-	11	53
Tellicherry	3	1	-	-	-	1	-	1	1	2	554	114	1	7	11	127	260	274	20	-	294	767	729	34	4	38	27
Calicut	4	2	-	-	1	3	1	-	-	1	350	98	2	5	-	150	255	93	2	-	95	912	906	6	-	6	72
Mangalore	5	2	-	-	1	3	2	-	-	2	421	82	4	1	4	264	355	66	-	-	66	1,350	1,324	22	4	26	25
*Honore	10	1	1	-	1	3	4	3	-	7	429	94	-	-	-	7	101	145	139	44	328	806	778	26	2	28	64
TOTAL	132	33	6	9	6	54	41	15	22	78	5,247	1,764	37	57	37	1,000	2,895	1,850	438	64	2,352	13,290	12,675	560	55	615	864
Agencies:																											
Ganjam	50	3	3	2	1	9	24	10	7	41	149	36	4	8	1	72	121	24	3	1	28	99	52	8	39	47	
Vizagapatam	175	9	44	-	-	21	74	80	8	13	101	128	11	2	1	2	90	106	16	3	3	22	726	370	97	259	356	No returns.
Kurnool	4	-	-	-	-	1	1	3	-	-	3	11	6	-	-	-	5	11	-	-	-	-	50	43	6	1	7	
TOTAL	229	12	47	2	23	84	107	18	20	145	288	53	6	9	3	167	238	40	6	4	50	875	465	111	299	410	—
GRAND TOTAL	361	45	53	11	29	138	148	33	42	223	5,535	1,817	43	66	40	1,167	3,133	1,890	444	68	2,402	14,165	13,140	671	354	1,025	864

COMPARATIVE ABSTRACT.

In 1849	392	31	32	11	5	79	219	27	67	313	4,620	1,674	38	51	17	749	2,529	1,587	454	50	2,091	13,102	12,383	572	147	719	1,152
In 1850	361	45	53	11	29	138	148	33	42	223	5,535	1,817	43	66	40	1,167	3,133	1,890	444	68	2,402	13,290	12,675	560	55	615	864
Increase	-	14	21	-	24	59	-	6	-	-	915	143	5	15	23	418	604	303	-	18	311	188	292	-	-	-	—
Decrease	31	-	-	-	-	-	71	-	25	90	-	-	-	-	-	-	-	-	10	-	-	-	-	12	92	104	288

* These Courts exercise the power of Courts constituted under Regulation II. of 1827.

Sudder Udalut, Register's Office,
8 December 1851.

DETAIL of Columns 10 and 21.

	Original.					Appeal.					
	Of 1844.	1845.	1846.	1847.	1848.	Of 1846.	1848.	Total.	Remanded within the Year.	Delay Accounted for by the State of the File or special and unavoidable Causes.	Delay not satisfactorily Accounted
Chicacole	-	1	-	-	3	-	-	4	-	1	3
Rajahmundry	-	-	-	1	-	-	1	2	-	1	
Masulipatam	1	-	1	-	-	-	-	2	1	1	
Guntoor	-	-	-	1	-	-	-	1	-	-	
Chingleput	-	-	-	1	-	-	-	1	-	1	
Cuddalore	-	-	-	-	2	-	-	2	-	2	
Salem	-	1	-	-	1	-	-	2	-	-	2
Coimbatore	-	-	-	-	-	-	4	4	-	-	4
Trichinopoly	-	-	2	1	-	-	-	3	-	-	3
Combaconum	-	-	-	-	-	-	14	14	-	14	
Madura	1	-	-	1	-	1	-	3	3	-	
Tinnevelly	-	-	-	-	3	-	-	3	-	-	3
Tellicherry	-	-	-	-	1	-	-	1	-	1	
Honore	-	-	-	-	-	-	44	44	-	44	
GRAND TOTAL	2	2	3	5	10	1	63	86	4	65	17

DETAIL of Columns 3 and 13.

ORIGINAL SUITS.		APPEAL SUITS.	
In favour of plaintiffs	23	In favour of Appellants	593
In favour of defendants	22	In favour of Respondents:	
		After summoning	824
TOTAL	45	Without Summoning:	
		On perusal of petition of appeal and decrees of lower court	—
		On perusal of petition of appeal, decrees of lower court and record	169
		Remanded	231
		TOTAL	1,817

DETAIL of Column 28.

Fully executed	538
Adjusted by the parties	61
Struck off the File for want of Assets, &c:	
Partially executed	61
Without enforcement	204

E. E. per
G. T. Beauchamp, Register.

(R.)

CIVIL JUDGES.

TABLE No. 2.—Showing the proportion per Cent., and the Result of APPEALS from Decrees of Civil Judges in 1850.

1. ZILLAHS.	2. Number of Appealable Decrees passed within the Year.	3. Number Appealed within the Year.	4. Affirmed by the Appellate Court within the Year.	5. Reversed or Modified by the Appellate Court within the Year.	6. Remanded by the Appellate Court within the Year.	7. Otherwise disposed of by the Appellate Court within the Year.	8. Proportion of Column 3 to Column 2.	9. Proportion of Column 4 to the whole Number disposed of in the Appellate Court within the year.	10. Proportion of Column 5 to the whole Number disposed of in the Appellate Court within the Year.	11. Proportion of Column 6 to the whole Number disposed of in the Appellate Court within the Year.
Chicacole	4	–	–	–	–	–	–	–	–	–
Rajahmundry	1	–	–	–	–	–	–	–	–	–
Masulipatam	6	1	–	–	–	–	16	–	–	–
Guntoor	6	4	1	–	–	–	66	100	–	–
Cuddapah	–	–	–	–	–	–	–	–	–	–
Bellary	–	–	–	–	–	–	–	–	–	–
Nellore	2	–	1	–	–	–	–	100	–	–
Chittoor	4	–	–	1	–	–	–	–	100	–
Chingleput	–	–	–	–	–	–	–	–	–	–
Cuddalore	–	1	–	–	–	–	–	–	–	–
Salem	–	1	–	–	–	1	–	–	–	–
Coimbatore	–	–	–	–	–	–	–	–	–	–
Trichinopoly	–	–	–	–	–	–	–	–	–	–
Combaconum	2	1	1	1	–	–	50	50	50	–
Madura	2	4	–	–	1	1	200	–	–	50
Tinnevelly	–	–	–	–	–	–	–	–	–	–
Tellicherry	1	1	–	–	–	–	100	–	–	–
Callicut	2	–	1	1	–	–	–	50	50	–
Mangalore	2	1	–	–	–	–	50	–	–	–
Honore	1	1	–	–	–	–	100	–	–	–
TOTAL	33	15	4	3	1	2	45	40	30	10
Agencies:										
Ganjam	3	–	–	–	–	–	–	–	–	–
Vizagapatam	9	1	–	–	–	–	11	–	–	–
Kurnool	–	–	–	–	–	–	–	–	–	–
TOTAL	12	1	–	–	–	–	8	–	–	–
GRAND TOTAL	45	16	4	3	1	2	35	40	30	10

COMPARATIVE ABSTRACT.

In 1849	31	17	13	4	–	6	54	56	17	–
In 1850	45	16	4	3	1	2	35	40	30	10
Increase	14	–	–	–	1	–	–	–	13	10
Decrease	–	1	9	1	–	4	19	16	–	–

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(S.)

CIVIL JUDGES.

TABLE No. 3.—Classifying the Suits, both Original and Appeal, disposed of according to the Value of the Property in Litigation; showing also the Value in Issue in Suits disposed of and pending, the average Duration of Suits, and the proportion per Cent. the Sum recovered under Applications for the Execution of Decrees bore to the Sum due.

1.	2.	3.	4.	5.	Gross Value of Suits.		Average Duration of Suits.		DECREES.					
					6.	7.	8. 9. 10.	11. 12. 13.	14.	15.	16.	17.	18.	19.
ZILLAHS.	For 10,000 and Upwards.	From 5,000 to 10,000.	From 1,000 to 5,000.	Under 1,000 Rupees.	Disposed of during the Year.	Pending at the close of the Year.	Original.	Appeal.	Amount recoverable under Applications pending and filed during the Year.	Amount recovered during the Year.	Amount due under Applications struck off the File after partial Enforcement and without Enforcement.	Amount recoverable on Applications pending at the close of the Year.	Proportion of Column 15 to 14.	Proportion of Column 16 to 14.
							Y. M. D.	Y. M. D.						
Chicacole	–	1	11	177	28,869	1,47,166	1 10 25	0 7 1	12,824	9,246	–	3,578	72	–
Rajahmundry	1	–	4	92	73,796	26,009	2 5 10	0 10 7	7,041	4,871	490	1,680	69	6
Masulipatam	4	1	3	53	68,487	1,25,155	2 7 10	0 4 29	41,074	28,124	1,203	11,747	68	2
Guntoor	–	–	5	67	10,480	7,604	1 10 22	0 5 12	10,030	3,189	1,934	4,907	31	19
Cuddapah	–	–	2	82	11,156	20,547	– – –	1 0 4	738	–	738	–	–	100
Bellary	–	1	8	98	25,729	71,574	– – –	0 1 17	11,365	3,888	6,626	851	34	58
Nellore	2	–	–	57	61,195	55,141	4 2 9	0 4 11	4,908	1,776	1,269	1,863	36	25
Chittoor	4	1	8	117	1,14,142	2,09,192	2 5 1	1 6 9	75,320	4,602	34,946	35,772	6	46
Chingleput	–	–	5	79	16,918	1,95,080	– – –	0 6 12	17,795	9,188	4,721	3,886	51	26
Cuddalore	–	1	–	78	11,852	61,448	– – –	1 1 8	7,874	2,426	1,793	3,655	30	22
Salem	1	1	1	99	52,158	52,919	– – –	0 4 24	7,033	1,299	4,275	1,459	18	60
Coimbatore	–	–	2	71	3,935	18,562	– – –	1 11 26	12,157	5,879	2,865	3,413	48	23
Trichinopoly	–	2	–	47	5,417	1,50,375	– – –	0 6 4	11,161	3,964	437	6,760	35	3
Combaconum	4	–	12	120	25,515	1,91,092	1 4 8	1 7 14	19,940	5,224	145	14,571	26	–
Madura	3	4	11	58	62,255	1,89,463	1 10 20	0 4 29	95,276	26,341	9,968	58,967	27	10
Tinnevelly	2	–	1	108	48,149	1,83,850	3 8 10	1 3 6	55,683	46,726	3,659	5,298	83	6
Tellicherry	1	–	1	132	14,692	75,421	9 0 10	1 2 29	27,021	3,522	–	23,499	13	–
Calicut	–	–	4	104	24,303	51,034	0 1 28	0 5 23	78,301	16,104	19,471	42,726	20	24
Mangalore	3	1	2	88	58,322	4,998	1 3 21	0 8 2	48,464	8,661	158	39,645	17	–
Honore	–	1	8	95	17,990	1,38,521	2 3 21	2 1 3	25,112	16,267	–	8,845	64	–
TOTAL	25	14	88	1,822	7,35,360	19,75,151	2 8 15	0 10 18	5,69,117	2,01,297	94,698	2,73,122	35	16
Agencies;														
Ganjam	–	5	–	53	–	41,376	1 4 25	2 7 22	– –	– –	– no returns.			
Vizagapatam	–	2	14	74	–	3,46,811	1 4 25	1 5 28						
Kurnool	–	–	1	6	–	192	0 0 25	0 8 6						
TOTAL	–	7	15	133	no return	3,88,379	6 11 15	1 7 8	—	—	—	—	–	–
GRAND TOTAL	25	21	103	1,955	7,35,360	23,63,530	1 10 1	1 2 28	5,69,117	2,01,297	94,698	2,73,122	35	16

COMPARATIVE ABSTRACT.

In 1849	29	18	98	1,714	8,22,169	21,74,392	1 5 5	0 11 0	5,99,208	2,11,694	1,06,514	2,81,000	35	17
In 1850	25	21	103	1,955	7,35,360	23,63,530	1 10 0	1 2 28	5,69,117	2,01,297	94,698	2,73,122	35	16
Increase	–	3	5	241	–	1,89,138	0 4 25	0 3 28	–	–	–	–	–	–
Decrease	4	–	–	–	86,809	–	– – –	– – –	30,091	10,397	11,816	7,878	–	1

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(T.)

SUDDER UDALUT.

TABLE No. 1.—Showing the work performed during 1850.

1.	Appeal Suits.											Miscellaneous.						Application for Special Appeals.				
				Dismissed			Pending.					Petitions.					Applications for Execution of Decrees			Pending.		
	2. Pending and Filed.	3. Decreed on Merits.	4. Adjusted by Razeenamah with and without Decree.	5. For Default.	6. Under Act XVII. of 1848.	7. Total.	8. Under One Year.	9. Under Two Years.	10. Above Two Years.	11. Total.	12. Pending and Filed.	13. Disposed of.	14. Under Six Months.	15. Above Six Months.	16. Total.	17. Applications disposed of during the Year.	18. Pending and Filed.	19. Disposed of.	20. Under Six Months.	21. Above Six Months.	22. Total.
Sudder Udalut	105	52	—	2	—	54	26	19	6	51	677	597	24	56	80	15	256	205	47	4	51
COMPARATIVE ABSTRACT.																					
In 1849	144	87	5	1	—	93	32	13	6	51	764	661	83	20	103	21	284	213	69	2	71
In 1850	105	52	—	2	—	54	26	19	6	51	677	597	24	56	80	15	256	205	47	4	51
Increase	—	—	—	1	—	—	—	6	—	—	—	—	—	36	—	—	—	—	—	2	—
Decrease	39	35	5	—	—	39	6	—	—	—	87	64	59	—	23	6	28	8	22	—	20

DETAIL of Column 10.

1847	2
1848	4
TOTAL	6

DETAIL of Column 3.

APPEAL SUITS.

In favour of Appellant	12
In favour of Respondents:	
After summoning	7
Without Summoning:	
On perusal of petition of appeal, and decrees of lower courts	1
On perusal of petition of appeal, and decrees of lower courts and record	1
Remanded	31
TOTAL	52

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

(U.)

SUDDER UDALUT.

TABLE No. 2.—Classifying the Suits disposed of in 1850 according to the value of the Property in Litigation, showing also the Value in Issue in Suits disposed of and pending, and the average Duration of Suits.

1.	2. For 10,000 and upwards.	3. From 5,000 to 10,000.	4. From 1,000 to 5,000.	5. Under 1,000 Rupees.	Gross Value of Suits. 6. Disposed of during the Year.	7. Pending at the close of the Year.	Average Duration of Suits. 8. Years.	9. Months.	10. Days.
Sudder Udalut	6	2	14	32	21,35,414	6,01,542	—	11	—
COMPARATIVE ABSTRACT.									
In 1849	6	6	16	65	1,93,712	24,59,653	1	6	9
In 1850	6	2	14	32	21,35,414	6,01,542	—	11	—
Increase	—	—	—	—	19,41,702	—	—	—	—
Decrease	—	4	2	33	—	18,58,111	—	7	9

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

ABSTRACT of Civil Work performed by the several Judicial Officers during the Year 1850.

ZILLAHS.	DESIGNATION AND NAMES of OFFICERS.	Total Number of Suits disposed of during the Year.	Total Number of Suits disposed of on their Merits during the Year.	Average Number of Suits disposed of on Merits per Mensem, exclusive of the Period during which the Court was closed.	State of File at the close of the Year.		Total Number of Decrees executed during the Year.			Total Number of Miscellaneous Petitions disposed of by Orders during the Year.	Balance of Miscellaneous Petitions remaining undisposed of at the Close of the Year.	Court Closed.	Criminal.		REMARKS.
					Suits of more than 12 Months standing.	Suits filed within the Year.	Fully.	Partially.	Amount Recovered.				Cases.	Miscellaneous Petitions.	
									Rs. *a.* *p.*			*Days.*			
Bellary - -	Mr. T. L. Strange, Civil Judge, from 1st January to 31st December 1850.	107	100	10	–	15	32	3	3,888 – –	220	2	42	55	30	
	Mr. E. Story, Subordinate Judge, from 1st January to 17th April, and from 18th May to 26th December 1850.	403	200	19	–	–	93	54	15,495 – –	765	–	12	125	39	
	Honourable D. Arbuthnot, Acting Subordinate Judge, from 18th April to 17th May, and from 27th to 31st December 1850.	4	2	2	–	44	–	–	- - -	5	4	30	22	4	
	Syed Hoosain, Mooftee Sudder Ameen, from 1st January to 31st December 1850.	245	131	12	–	36	109	33	5,174 – –	282	–	42	17	–	
	Eswara Sastry, Pundit Sudder Ameen, from 1st January to 31st December 1850.	280	180	17	–	40	48	13	3,481 – –	225	1	42	17	–	
	Meermanaverdeen, District Moonsiff of Coongody, from 1st January to 31st December 1850.	873	299	25	70	396	130	39	2,416 – –	360	17	–	–	–	
	Baskerrow, District Moonsiff of Cottoor, from 1st January to 31st December 1850.	569	255	21	–	221	144	–	5,618 – –	548	20	–	–	–	
	Sashagerry Row, District Moonsiff of Culleandroog, from 1st January to 31st December 1850.	371	171	16	1	52	117	31	3,445 – –	357	72	36	–	–	
	Ackarauze Rungiah, District Moonsiff of Purghee, from 2d January to 31st December 1850.	483	287	25	–	75	305	–	16,385 – –	1,111	5	11	–	–	
	Goolam Mahomed, District Moonsiff of Taudmurry, from 1st January to 31st December 1850.	554	270	22	83	299	155	42	4,121 – –	562	2	–	–	–	
	Timmapah, District Moonsiff of Gooty, from 1st January to 31st December 1850.	359	208	18	1	41	82	–	2,526 – –	312	11	16	–	–	
	Vadagherry Row, ditto - ditto of Adonie, from ditto to ditto -	598	184	16	–	48	237	–	11,479 – –	808	5	6	–	–	
Calicut - -	Mr. Henry Morris, Civil Judge, from 1st January to 23d March, from 27th May to 24th September, and from 20th October to 31st December 1850.	108	109	11	2	94	45	1	16,104 3 1	906	6	89	97	118	
	Mr. T. W. Goodwyn, late Subordinate Judge, from 1st to 20th January 1850.	2	–	–	–	–	3	1	278 1 –	14	–	–	15	–	
	Mr. W. Robinson, Officiating Sub. Judge, from 21st January to 4th February 1850.	2	1	2	–	–	–	–	- - -	15	–	–	7	–	

	Mr. T. Onslow, Sub. Judge, from 5th February to 31st December 1850.	102	85	9	15	175	15	3	3,635	12	10	294	8	42	227	20
	Mr. E. Cullin, Principal Sudder Ameen of Cochin, from 1st January to 31st December 1850.	160	88	8	2	85	53	1	6,113	2	2	257	12	42	20	5
	Vythenadha Sastry, Hindoo Sudder Ameen, from 1st January to 31st December 1850.	382	219	20	131	424	46	9	11,461	3	7	740	61	42	59	–
	Syed Ally Bucksh, late Moofty Sudder Ameen, from 1st January to 30th September 1850.	203	112	16	–	–	56	6	12,929	6	7	679	–	42	24	–
	Syed Mahadee Alum, Moofty Sudder Ameen, from 1st October to 31st December 1850.	83	44	14	180	395	6	1	486	6	8	174	20	–	16	–
	Nellisherry Gramom Chedambrayen, District Moonsiff of Bututnaad, from 1st January to 7th February, and from 11th March to 8th November 1850.	311	195½	20	–	–	107	7	5,107	3	1	735	–	61	–	–
	Parrakel Kondy Menon, Acting ditto, from 9th to 31st December 1850.	36	20½	26	124	267	18	–	390	2	1	73	35	–	–	–
	Kookel Kelloo, District Moonsiff of Calicut, from 9th January to 23d May, and from 6th November to 31st December 1850.	285	164½	25	35	344	122	15	10,422	4	6	595	21	19	–	–
	Mr. Francis P. Pereira, Acting ditto, from 5th June to 5th November 1850.	238	127	25	–	–	107	16	10,004	3	4	803	–	–	–	–
	Cunnanoor Ookendun Oony Nair, District Moonsiff of Palghaut, from 1st to 20th January and from 20th February to 31st December 1850.	509	246	22	173	381	200	–	12,010	3	2	779	46	30	–	–
	Oonikhaut Chapoo Menon, ditto of Ernaad, from 1st January to 31st December 1850.	541	251	21	172	311	116	4	4,400	7	3	851	60	–	–	–
	Mr. Marcos D'Silva, ditto, of Pynaad, from 1st January to 24th August and from 26th ditto to 31st December 1850.	362	243½	20	27	239	111	29	5,670	15	–	924	54	1	–	–
	Palaat Ittirarappa Menon, ditto of Nedoonganaad, from 1st January to 8th April, and from 24th ditto to 31st December 1850.	481	242½	21	39	225	201	16	15,333	–	11	878	27	15	–	–
	Vullaat Oonichoonda Menon, ditto of Velliangode, from 1st January to 9th July and from 3d August to 15th October 1850.	478	242	30	–	–	160	19	10,354	2	2	1,110	–	46	–	–
	Tottekaut Shangoony Menon, Acting ditto, from 7th to 31st December 1850.	59	26	31	190	409	38	4	1,156	1	–	162	5	–	–	–
	Mr. George M. Bass, District Moonsiff of Choughaut, from 1st January to 31st December 1850.	442	243½	20	26	174	150	–	1,574	13	2	1,033	53	–	–	–
	Mr. Thomas A. Phillipsz, Acting ditto, of Anjengo, from 1st January to 20th February, and from 22d March to 31st December 1850.	7	2	$\frac{2}{11}$	–	–	–	–	–	–	–	–	–	29	–	–
CHICACOLE -	Mr. E. B. Glass, Civil Judge, from 1st January to 31st December	189	179	17	11	47	27	–	9,246	–	–	305	49	52	16	10
	Mr. W. H. Ross, Principal Sudder Ameen, from 1st to 30th January	7	5	5	–	–	13	–	1,233	–	–	46	–	–	2	–
	M. Juggarow, Officiating ditto, from 20th February to 3d March	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
	M. G. Tirmalacharry, Acting ditto ditto, from 25th March to 23d August.	109	55½	15	–	–	38	–	4,139	–	–	361	–	83	24	–
	M. Juggarow, Acting ditto ditto, from 24th August to 31st December.	141	67	15	92	179	54	–	6,242	–	–	289	71	–	21	3
	Mr. W. Hudson, Sudder Ameen of Itchapoor - - -	298	173	16	10	108	88	16	5,880	–	–	395	20	42	1	2
	Moulavee Abdul Azeez Hoossany, ditto of Chicacole - -	140	88	8	4	38	83	45	1,679	–	–	174	8	42	14	–
	N. Maucheerauze, District Moonsiff of Chicacole - - -	398	230	20	10	163	200	98	9,342	–	–	740	36	14	–	–
	B. Ramdoss, ditto of Royaveram, from 1st January to 24th June, and from 31st July to 31st December.	400	252½	23	23	263	247	2	4,877	–	–	65	113	–	–	–

(continued)

ABSTRACT of Civil Work performed by the several Judicial Officers during the Year 1850—*continued*.

ZILLAHS.	DESIGNATION AND NAMES of OFFICERS.	Total Number of Suits disposed of during the Year.	Total Number of Suits disposed of on their Merits during the Year.	Average Number of Suits disposed of on Merits per Mensem, exclusive of the Period during which the Court was closed.	State of File at the Close of the Year.		Total Number of Decrees executed during the Year.			Total Number of Miscellaneous Petitions disposed of by Orders during the Year.	Balance of Miscellaneous Petitions remaining undisposed of at the Close of the Year.	Court Closed.	Criminal.		REMARKS.
					Suits of more than 12 Months standing.	Suits filed within the Year.	Fully.	Partially.	Amount Recovered.				Cases.	Miscellaneous Petitions.	
									Rs. a. p.			*Days.*			
CHICACOLE—*cont*^{d}	Vŏyez Mohomud, Acting District Moonsiff, from 25th June to 30th July.	57	39 ½	33	–	–	19	6	441 – –	4	–	–	–	–	
	B. Vencatasawmy, ditto of Teekaly, from 1st January to 31st December.	362	228	19	–	80	128	35	4,985 – –	43	30	–	–	–	
CHINGLEPUT -	W. A. D. Inglis, esq., Civil Judge - - - - - -	84	76	8	3	54	33	7	9,188 – –	434	2	72	27	56	
	Tandayaroyah Moodiliar, late Principal Sudder Ameen, from 1st January to 8th April 1850.	67	46	14	–	–	20	1	3,219 – –	167	–	–	24	–	
	Arnachellem Pillay, Acting Principal Sudder Ameen, from 13th May to 6th October 1850.	91	59 ½	15	–	–	17	–	2,522 – –	324	–	64	43	–	
	M. G. Trimala Chariar, Principal Sudder Ameen, from 7th October to 31st December 1850.	57	41 ½	15	61	140	17	–	1,691 – –	194	34	–	11	–	
	Moulavee Mahomed Coodrut Gunny Saib, Acting Moofty Sudder Ameen, from 1st January to 9th February, and from 11th September to 22d October 1850.	86	59 ½	18	–	–	68	–	2,251 – –	153	–	–	1	–	
	Moulavee Mohommud Syed Abdool Wadoodin Naknee Saib, Moofty Sudder Ameen, from 10th February to 10th September 1850.	128	66	12	–	–	41	–	3,643 – –	178	–	57	13	1	
	Moulavee Mohummed Yahea Saib, Acting ditto ditto, from 23d October to 21st November 1850.	36	16	16	–	–	10	–	406 – –	46	–	–	–	–	
	Moulavee Mohomed Ally Buksh, Moofty Sudder Ameen, from 22d November to 31st December 1850.	36	23 ½	17	10	166	5	–	102 – –	50	10	–	–	–	
	D. Streenevasa Row, 2d Class District Moonsiff of Conjeeveram	250	99	8	1	61	183	–	9,413 – –	845	5	–	–	–	
	Naraharee Sastry, 2d Class District Moonsiff of Tripassore -	490	185 ½	17	61	401	189	–	7,073 – –	967	13	32	–	–	
	Narrainsawmy Naidoo, Acting District Moonsiff of Tripassore, from 18th November to 29th December 1850.	86	29 ½	21	–	–	24	–	715 – –	142	–	–	–	–	
	T. Puttaberama Pillay, 3d Class District Moonsiff of Carangooly	360	246	20	26	214	171	5	6,652 – –	813	–	–	–	–	
CHITTOOR - -	Mr. E. C. Lovell, Civil Judge - - - - - -	130	110	11	16	168	43	12	4,602 – –	1,094	36	65	39	70	
	Mr. H. A. Brett, Subordinate Judge - - - - -	205	115	11	65	127	95	43	35,831 2 3	946	48	42	131	25	
	Goolam Mohomud Dustaghur Saib, Moofty Sudder Ameen -	348	188 ½	17	47	212	113	19	15,327 14 –	641	38	42	9	–	
	C. Butcharow, Hindoo Sudder Ameen - - - - -	453	230 ½	22	17	176	178	5	7,389 – –	533	37	53	79	2	

	Gungadararow, District Moonsiff of Vellore	702	340	29	7	275	264	53	10,862	–	–	195	68	8	–	–
	V. Soondur Naidoo, ditto of Cholungur, from 1st January to 18th July 1850.	418	194	33	–	–	158	18	8,657	–	–	1,127	–	25	–	–
	V. Kistnamacharry, ditto of ditto, from 19th July to 31st December 1850.	326	168	31	7	258	147	14	5,388	–	–	959	90	–	–	–
	T. Soondara Charloo, ditto of Calastry	438	227 ½	19	20	111	260	29	10,575	–	3	1,103	117	8	–	–
	Hamud Hoossain, ditto of Trivuttoor	382	247 ½	20	29	137	113	2	5,685	9	1	62	73	–	–	–
	R. Boochiah, ditto of Goodyatum from 1st January to 13th June 1850.	365	125 ½	23	–	–	211	29	10,474	5	3	262	–	42	–	–
	V. Soondur Naidoo, ditto of ditto, from 26th July to 31st December 1850.	412	206	39	65	366	204	23	9,984	5	6	1,230	59	–	–	–
COIMBATORE	Mr. George Bird, Civil Judge, from 1st to 13th January 1850	4	3	6	–	–	1	–	121	–	–	17	–	50	1	–
	Mr. T. B. Roupell, from 5th March to 31st December 1850	69	67	7	17	115	29	2	5,758	–	–	326	17	42	46	36
	V. Narrasinga Row, Principal Sudder Ameen, from 1st January to 31st December 1850.	297	183	17	32	117	97	20	6,221	7	2	657	15	42	251	13
	Syed Ghoolam Russool Saib, Moofty Sudder Ameen, from 1st January to 31st December 1850.	357	175	16	14	98	112	12	6,859	11	–	226	–	42	9	–
	Soobbaroyaloo, District Moonsiff of Oodmulcottah, from 1st January to 31st December 1850.	790	312 ½	26	4	265	418	255	23,979	–	–	1,165	–	–	–	–
	M. Vencatachella Moodly, ditto of Cheyoor, from 1st January to 31st December 1850.	552	280	25	5	163	301	38	7,793	1	7	684	11	30	–	–
	Major R. Hall, District Moonsiff of Ootacamund, from 1st January to 11th March 1850.	49	15	6	–	–	20	1	731	8	9	29	–	14	–	–
	Major G. Wright, ditto of ditto, from 26th March to 31st December 1850.	226	122 ½	13	2	57	66	10	1,835	7	3	270	–	–	–	–
	Streenevassa Row, ditto of Caroor, from 1st January to 31st December 1850.	304	202	16	5	64	158	2	4,667	–	–	393	–	–	–	–
	R. Coopoosamy Pillay, ditto of Coimbatore, from 1st January to 31st December 1850.	549	244 ½	20	14	188	300	30	10,885	–	–	1,292	22	–	–	–
	M. Samoo Sastry, ditto of Bhowany, from 1st January to 31st December 1850.	488	199	17	3	71	155	11	2,984	–	–	238	2	25	–	–
	Visvumbara Sastry, ditto of Collegal from 1st to 13th January 1850.	2	2	4	–	–	4	1	268	11	8	20	–	42	–	–
	Soodursana Sing, ditto of ditto, from 25th February to 31st December 1850.	297	164	22	6	101	83	19	3,512	4	4	63	13	64	–	–
COMBACONUM	Mr. S. Scott, Civil Judge	136	127	12	182	251	20	1	5,224	–	–	813	4	56	46	44
	Mr. T. H. Davidson, Subordinate Judge	95	83	8	54	145	35	1	38,022	–	–	919	14	56	110	100
	Soobbaroyapillay, Principal Sudder Ameen	324	113 ½	13	1	167	74	3	4,196	–	–	232	12	98	–	–
	Moulavee Mehommuduttahoollah Saib, Mehomeden Sudder Ameen.	363	206	20	64	316	94	–	14,589	–	–	575	15	56	28	–
	Alegiahpillay, Sudder Ameen	437	190 ½	21	38	535	103	–	22,194	–	–	847	22	84	29	2
	Aroonachellumpillay, Temporary Additional Sudder Ameen, from January to 1st May, and from 28th November to 31st December 1850.	160	91	22	188	360	35	–	1,976	–	–	455	27	27	18	2
	Rengarow, Acting Temporary Additional Sudder Ameen, from 14th May to 27th November 1850.	243	96 ½	19	–	–	33	–	3,561	–	–	469	–	42	18	–
	Rengarow, District Moonsiff of Combaconum, from January to 13th May, and from 28th November to December 1850.	381	122 ½	24	19	472	122	–	9,706	–	–	1,301	66	12	–	–

(*continued*)

ABSTRACT of Civil Work performed by the several Judicial Officers during the Year 1850—*continued.*

ZILLAHS.	DESIGNATION AND NAMES of OFFICERS.	Total Number of Suits disposed of during the Year.	Total Number of Suits disposed of on their Merits during the Year.	Average Number of Suits disposed of on Merits per Mensem, exclusive of the Period during which the Court was closed.	State of File at the Close of the Year.		Total Number of Decrees executed during the Year.			Total Number of Miscellaneous Petitions disposed of by orders during the Year.	Balance of Miscellaneous Petitions remaining Undisposed of at the Close of Year.	Court Closed.	Criminal.		REMARKS.
					Suits of more than 12 Months Standing.	Suits Filed within the Year.	Fully.	Partially.	Amount Recovered.				Cases.	Miscellaneous Petitions.	
									Rs. *a.* *p.*			*Days.*			
COMBACONUM - (*continued*)	Naugalinga Moodiliar, Acting District Moonsiff of Combaconum, from 18th May to 27th November 1850.	342	146	23	–	–	108	–	5,767 – –	1,239	–	–	–	–	
	Naugalinga Moodiliar, District Moonsiff of Paupanasem, from January to 16th May, and from 7th to 31st December 1850.	208	111 ½	23	20	610	29	–	5,546 – –	579	15	14	–	–	
	Adesiem Pillay, Acting District Moonsiff of Paupanasem, from 23d May to 30th November 1850.	364	121	22	–	–	143	2	10,145 – –	616	–	21	–	–	
	Rengarow, District Moonsiff of Mayaveram - - - - -	740	251	22	54	441	173	–	14,172 – –	2,239	52	7	–	–	
	Sashiah, Acting District Moonsiff of Keevalore, from 1st to 15th January 1850.	30	10 ½	21	–	–	5	–	161 – –	85	–	–	–	–	
	Kishtnarow, District Moonsiff of ditto, from 16th January to December 1850.	820	356	33	48	626	188	20	16,468 – –	2,632	27	21	–	–	
	Adesiem Pillay, ditto, of Munnargoody, from January to 20th May, and from 2d to 31st December 1850.	315	99 ½	27	1	204	23	16	3,273 – –	307	26	62	–	–	
	Vengatramiengar, Acting ditto of ditto, from 13th June to 1st December 1850.	861	342	60	–	–	155	–	6,811 – –	501	–	–	–	–	
	Soodersenasing, District Moonsiff of Puttoocottah, from 1st to 19th January 1850.	28	8	13	–	–	2	–	35 – –	47	–	16	–	–	
	Viswambara Sastry, ditto of ditto, from 7th February to 31st December 1850.	611	207 ½	20	–	225	124	4	4,795 – –	609	6	12	–	–	
CUDDALORE -	Mr. J. Horsley, Civil Judge - - - - - - -	79	76	8	18	117	19	1	2,426 – –	263	21	70	39	76	
	C. Vencataragavah Charry, Principal Sudder Ameen - -	334	158 ½	15	159	249	131	14	15,664 – –	990	78	42	133	18	
	Goolam Culleem Oollah Saib, Moofty Sudder Ameen - -	330	166 ½	17	37	164	58	6	4,645 – –	413	41	70	7	–	
	T. Teyagoo Pillay, District Moonsiff of Cuddalore, from 1st January to 13th February, and from 14th May to 31st December 1850.	692	170	22	2	224	250	31	10,508 9 10	739	22	44	–	–	
	Sooreyanaraina Iyer, Acting ditto, ditto, from 14th February to 13th May 1850.	260	66	22	–	–	65	14	4,156 – 4	264	–	–	–	–	
	Sashiengar, ditto, of Chedumbarum - - - - -	489	244	20	12	181	221	12	6,381 10 4	559	16	–	–	–	
	Vencatachellyer, ditto, of Velloopoorum - - - -	515	252	21	20	204	268	48	12,082 1 7	288	66	–	–	–	
	Ponoosawmy Pillay, ditto of Chenjee - - - - -	459	243 ½	20	10	190	170	–	6,600 – –	240	31	–	–	–	

CUDDAPAH -	Mr. W. Elliot, Civil Judge, from 1st January to 28th November 1850.	84	77	8	40	107	–	–	- - -	692	91	75	91	39			
	Mr. D. Mayne, Subordinate Judge - - - - - -	217	129	12	13	113	57	–	26,833 – 7	451	15	42	351	–			
	Lootifi Russeol Saib, Moofty Sudder Ameen - - - -	223	138	13	17	91	28	7	3,325 7 9	109	–	42	–	–			
	Syed Mahomud Saib, Sudder Ameen - - - - -	355	202	19	42	188	90	14	9,240 – –	296	16	42	3	–			
	Auderutna Sastry, ditto - - - - - -	464	216	20	29	216	92	63	7,635 – –	363	14	42	6	–			
	S. Bheemarow, District Moonsiff of Cuddapah - - -	497	233	20	59	306	334	–	8,106 15 6	401	–	20	–	–			
	B. Lutcheme Narasimah Sastry, ditto of Voilpaud - - -	749	344	28	239	304	207	17	8,423 1 11	74	9	–	–	–			
	Junga Sastry, ditto of Tungatoor - - - - - -	577	271	23	7	291	390	51	14,842 9 3	568	38	10	–	–			
	V. Sunjeevappah, ditto of Nossum - - - - -	732	340	28	44	428	158	14	5,608 7 9	938	43	–	–	–			
	J. Vencataramiah, ditto of Nundalumpett - - - -	701	344	28	102	416	564	16	14,894 – –	817	15	2	–	–			
	A. Soobramaneyem, ditto of Cudree - - - - -	626	304	25	16	238	203	150	11,991 6 –	373	25	5	–	–			
	C. Kristnamacharloo, ditto of Madanapully - - - -	764	311	27	73	518	292	264	14,302 15 3	1,196	34	20	–	–			
	P. Vencatasawmy Naidoo, ditto of Cumbum - - - -	468	224	20	5	131	243	193	8,235 11 9	567	14	27	–	–			
GUNTOOR - -	Mr. P. Irvine, Acting Civil Judge, from 1st to 11 January 1850.	3	3	8	–	–	3	2	271 – –	16	–	–	1	1			
	Mr. J. H. Bell, Civil Judge, from 12th January to 24th August 1850.	53	48	8	–	–	25	2	2,786 – –	157	–	92	14	9			
	Mr. T. E. J. Boileau, Civil Judge, from 14th October to 31st December 1850.	16	16	6	2	24	2	–	132 – –	130	–	–	4	4			
	Moulavee Mahomed Yacoob Ally Saib, Moofty Sudder Ameen, from 1st January to 31st December 1850.	253	160 ½	15	–	68	127	5	7,984 – –	406	7	42	46	–			
	Paukala Streecrootnooloo, 1st class District Moonsiff of Chabrole, from 1st January to 18th October 1850.	478	240	25	–	153	214	11	7,352 – –	582	32	74	–	–			
	Valagapoody Veeriah, 2d class ditto, ditto of Suttanapully, from 1st January to 31st December 1850.	206	128 ½	10	–	36	184	51	8,826 – –	842	9	–	–	–			
	Vudlamunnanty Venkapah Somayajee, 2d class ditto of Chilkaloor pettah, from 1st January to 31st December 1850.	415	231	19	–	34	107	30	4,839 – –	794	19	–	–	–			
	Taudapully Croostniah, 3d class District Moonsiff of Datchapully, from 1st January to 31st December 1850.	259	116	10	–	29	131	23	3,089 – –	584	6	–	–	–			
HONORE - -	Mr. F. Lascelles, Civil Judge - - - - - - -	104	95	9	186	149	64	–	16,267 – –	778	28	42	126	233			
	Himayet Ally Khan Saib, Moofty Sudder Ameen of Honore -	299	193	18	347	534	103	20	9,968 – –	213	14	42	16	–			
	Jenardaniah, Sudder Ameen of Sircy - - - - -	297	142 ½	15	125	283	74	40	4,662 – –	432	5	72	90	47			
	Ganapaya, District Moonsiff of Honore - - - -	419	248	20	1,484	425	274	377	32,511 – –	150	10	–	–	–			
	Luxmy Narniah, ditto of Condapoor - - - - -	411	239 ½	20	333	353	686	2,207	63,010 – –	1,158	16	–	–	–			
	Luxmiah, District Moonsiff of Ankala - - - - -	334	239	20	232	249	163	41	5,036 – –	537	18	–	–	–			
	Bhim Row, ditto of Sircy - - - - - -	366	243 ½	20	301	295	230	174	12,659 – –	739	55	–	–	–			
	Munjiah, ditto of Soopah - - - - - - - -	290	212	19	16	209	142	4	3,737 – –	186	19	1	–	–			
MADURA - -	Mr. C. R. Baynes, Civil Judge, from 1st January to 10th March, and from 11th April to 3d July, and from 1st October to 31st December 1850.	57	56 ½	8	4	21	33	6	18,036 – –	422*	5	72	27	40			
	Mr. S. N. Ward, Acting Civil Judge, from 10th July to 30th September 1850.	19	19	7	–	–	10	–	8,305 – –	133	–	–	7	17			
	Mr. G. Ellis, Acting Subordinate Judge, from 14th January to 31st December 1850.	127	81 ½	7	23	113	26	–	7,011 – –	457†	16	42	72	64			
	Syed Mahomed Maroof, Moofty Sudder Ameen, from 1st January to 31st December 1850.	284	174	16	25	163	118	6	6,486 – –	454	–	42	–	–			

*Of these 16 petitions were disposed of by the Acting Sub-Judge in charge.

†Of these eight petitions were disposed of by Hindoo Sudder Ameen in charge.

(continued)

ABSTRACT of Civil Work performed by the several Judicial Officers during the Year 1850—*continued*.

ZILLAHS.	DESIGNATION AND NAMES of OFFICERS.	Total Number of Suits disposed of during the Year.	Total Number of Suits disposed of on their Merits during the Year.	Average Number of Suits disposed of on Merits per Mensem, exclusive of the Period during which the Court was closed.	State of File at the Close of the Year.		Total Number of Decrees executed during the Year.				Total Number of Miscellaneous Petitions disposed of by Orders during the Year.	Balance of Miscellaneous Petitions remaining undisposed of at the close of the Year.	Court Closed.	Criminal.		REMARKS.
					Suits of more than 12 Months' standing.	Suits Filed within the Year.	Fully.	Partially.	Amount Recovered.					Cases.	Miscellaneous Petitions.	
									Rs.	*a.* *p.*			*Days*			
MADURA—*cont*^{d}.	Narraina Sastry, Hindoo Sudder Ameen, from 1st January to 31st December 1850.	353	160 ½	15	11	115	61	1	4,854	– –	602	14	56	20	–	
	Shaik Abdul Raheman Saib, District Moonsiff of Terooparagoondum, from ditto to ditto.	759	240	20	20	285	105	22	4,536	– –	1,581	–	–	–	–	
	Annasamy Iyer, ditto of Shevagungah, from ditto to ditto	753	244	20	23	261	134	5	6,281	2 6	355	39	6	–	–	
	Mr. W. Boalth, District Moonsiff of Paramagoody, from 1st January to 15th, and from 23d to 31st December 1850.	561	242	20	4	123	342	1	14,447	12 9	1,705	12	2	–	–	
	R. Moodookristnapillay, Acting ditto, from 18th to 22d December 1850.	3	1 ½	9	–	–	–	–	–	– –	21	–	–	–	–	
MANGALORE	Mr. Findlay Anderson, Civil Judge	94	84	8	–	68	22	–	8,661	– –	1,324	26	42	59	69	
	Mr. George Melvile Swinton, Assistant Judge	148	141	14	1	60	83	2	13,593	– –	259	17	72	–	–	
	Mr. Frank Copleston, Subordinate Judge, from 1st January to 1st March, and from 9th April to 31st December 1850.	86	80	8	2	35	65	7	19,006	– –	797	65	38	166	155	
	Mr. G. M. Swinton, Acting Sub. Judge, from 4th March to 8th April.	8	8	7	–	–	–	–	–	– –	97	–	4	17	15	
	Hafoz Mahomed Ameen, Moofty Sudder Ameen, from 1st Jan, to 11th December 1850.	254	153	15	–	–	111	14	11,173	– –	649	–	42	6	–	
	Mahomed Koodrat Ghuny, ditto, ditto, from 11th to 31st Dec.	13	3	4	124	174	–	–	–	– –	–	60	–	–	–	
	Munjuppaya, Sudder Ameen	317	200 ½	22	178	202	69	68	19,008	– –	881	91	85	27	–	
	Vencappaya - ditto	328	211	20	102	256	89	11	6,507	– –	1,025	66	42	21	–	
	N. J. Saldanha, District Moonsiff of Mangalore	498	279 ½	23	8	147	219	63	16,313	– –	1,266	96	–	–	–	
	Munjoonathaya, ditto of Bekel	413	246 ½	20	115	335	93	26	5,316	– –	439	175	–	–	–	
	Dassappaya, ditto of Buntwal	431	263	21	157	193	109	66	7,854	– –	303	101	–	–	–	
	J. J. Saldanha, ditto of Barcoor	545	300 ½	30	519	554	181	54	6,173	– –	2,268	99	54	–	–	
	Munjoonathya, ditto of Caup	445	268 ½	24	332	498	161	70	7,259	– –	477	38	27	–	–	
	Linguppa, ditto of Ooperangoody	186	102	8	3	130	59	25	4,090	– –	474	23	–	–	–	
MASULIPATAM	Mr. A. S. Mathison, Acting Civil Judge, from 1st to 18th January 1850.	2	2	3	–	–	–	–	–	– –	11	–	–	3	3	
	Mr. P. Irvine, Acting Civil Judge, from 19th January to 18th February ditto.	4	2	2	–	–	–	–	–	– –	37	–	–	5	3	

	Mr. W. Dowdeswell, Civil Judge, from 19th February to 31st December 1850.	55	48	4	4	21	19	1	28,124	– –	551	87	42	45	22	
	Mowlavee Mahemmud Hameed Oodeen Saib, Moofty Sudder Ameen, from 1st January to 31st December 1850.	308	168 ½	16	28	113	58	6	5,680	– –	921	179	42	24	–	
	Vudlamunnaty Seetapaty Row, 1st Class District Moonsiff of Masulipatam, from 1st January to 31st December 1850.	498	308 ½	25	9	177	224	33	9,060	– –	2,986	25	–	–	–	
	Mr. William Sloan, 2d Class District Moonsiff of Ellore, from 1st January to 31st December 1850.	605	417 ½	34	4	117	295	43	11,188	– –	3,445	50	–	–	–	
	Cholungavaram Annunta Charriar, 3d Class District Moonsiff of Bezorah, from ditto to ditto.	172	86 ½	7	4	58	65	2	1,844	– –	534	20	–	–	–	
Nellore - -	Mr. John Walker, Civil Judge, from 1st January to 31st Dec. -	59	58	6	–	18	24	8	1,776	2 –½	443	66	72	45	37	
	Moulavee Taseh-ud-din Saib, Principal Sudder Ameen, from 1st January to 31st December.	232	157	15	12	94	75	–	6,813	– –	458	53	42	159	–	
	Mahammed Bazla Alli Saib, Sudder Ameen, from 1st January to 31st December.	369	186 ½	17	60	235	87	56	4,221	7 11	793	15	42	30	–	
	Mahummud Turab Saib, District Moonsiff of Ongole, from 1st January to 31st December.	910	368	30	3	260	288	–	9,567	8 6	934	39	–	–	–	
	Ghulam Hyder Saib, District Moonsiff of Caligiri, from 1st January to 31st December.	629	238 ½	19	–	107	259	120	11,689	2 3	801	45	–	–	–	
	Bar Subbaroo, ditto of Madanamur, from 1st Jan. to 31st Dec.	355	128 ½	10	3	73	150	27	5,510	6 4	1,046	55	–	–	–	
	Guram Ramanjul Naidoo, ditto of Naidoopett, from 1st January to 31st December.	189	63 ½	6	3	46	64	13	1,732	1 8	151	11	52	–	–	
Rajahmundry -	Mr. T. A. Anstruther, Civil Judge, from 1st January to 31st December 1850.	97	93	9	4	85	27	13	4,871	– –	979	52	42	37	78	
	Mr. J. H. Goldie, Acting Subordinate Judge, from 1st January to 22d February 1850.	46	15 ½	9	–	–	–	–	- - -		128	–	–	22	–	
	Mr. P. Irvine, Subordinate Judge, from 23d February to 12th November 1850.	177	81	11	–	–	48	6	7,096	– –	651	–	42	67	–	
	Mr. R. E. Master, Acting Subordinate Judge, from 13th Nov. to 31st December 1850.	32	13 ½	9	165	150	–	–	- - -		157	145	–	9	–	
	Moulavee Mahomed Ali, Moofty Sudder Ameen, from 1st Jan. to 31st December 1850.	351	189	18	22	113	32	11	4,164	– –	828	18	42	13	–	
	Venkoba Sastry, Pundit Sudder Ameen, from 1st January to 23d April, and from 25th July to 31st December 1850.	225	125 ½	14	14	124	22	4	2,863	– –	429	50	–	16	–	
	Diggavilly Timmarauze, Acting Sudder Ameen, from 24th April to 24th July 1850.	49	29	20	–	–	–	–	- - -		84	–	42	10	–	
	Munchella Poorooshottum, 1st Class District Moonsiff of Seetanagarum, from 1st January to 31st December 1850.	334	219	18	17	88	146	29	3,963	– –	1,404	31	–	–	–	
	Nundevada Soobbaroyadoo, 1st Class ditto of Peddapoor, from ditto to ditto.	440	236	19	10	305	144	–	2,499	– –	2,223	87	–	–	–	
	Saffer Ramannah Puntooloo, 2d Class ditto of Pengondah, from ditto to ditto.	403	241	20	49	128	100	34	2,347	– –	1,799	75	–	–	–	
	Sauminany Mooddoo Nursimha Naidoo, 2d Class ditto of Amlapoor, from ditto to ditto.	503	272	22	1	149	120	31	2,608	– –	2,806	57	–	–	–	

(continued)

ABSTRACT of Civil Work performed by the several Judicial Officers during the Year 1850—*continued*.

ZILLAHS.	DESIGNATION AND NAMES of OFFICERS.	Total Number of Suits disposed of during the Year.	Total Number of Suits disposed of on their Merits during the Year.	Average Number of Suits disposed of on Merits per Mensem, exclusive of the Period during which the Court was closed.	State of File at the Close of the Year.		Total Number of Decrees executed during the Year.				Total Number of Miscellaneous Petitions disposed of by Orders during the Year.	Balance of Miscellaneous Petitions remaining undisposed of at the Close of the Year.	Court Closed.	Criminal.		REMARKS.
					Suits of more than 12 Months' standing.	Suits Filed within the Year.	Fully.	Partially.	Amount Recovered.					Cases.	Miscellaneous Petitions.	
									Rs.	*a.* *p.*			*Days*			
SALEM - -	Mr. J. G. S. Bruere, Civil Judge, from 1st January to 31st December 1850.	102	99	9	3	81	23	–	1,299	– –	577	25	42	40	18	
	Mr. R. R. Cotton, Acting Subordinate Judge, from 1st January to 31st December 1850.	219	91 ½	8	136	90	60	5	9,749	– –	573	5	42	159	74	
	Hazee Fuzl Ally Khan, Moofty Sudder Ameen, from 1st January to 31st December 1850.	291	124	11	34	99	85	–	5,067	– –	257	14	42	29	–	
	M. G. Teroomalacharry, Hindoo Sudder Ameen, from 1st to 31st January 1850.	7	2	2	–	–	1	–	27	15 10	14	–	–	1	–	
	Aroonachelliah, Acting Hindoo Sudder Ameen, from 14th February to 13th March 1850.	5	–	–	–	–	1	–	88	9 11	7	–	65	2	–	
	Valuppa Moodely, Acting Hindoo ditto, from 1st to 17th April 1850.	22	7	12	–	–	4	–	373	15 5	20	–	–	5	–	
	Coopparow, Hindoo Sudder Ameen, from 20th May to 31st December 1850.	269	145	20	10	168	42	–	3,643	6 7	287	2	8	19	–	
	Aroonachelliah, District Moonsiff of Ummapett, from 1st January to 13th February 1850.	67	27	18	–	–	23	–	540	2 11	147	–	12	12	–	
	Valuppa Moodely, Acting ditto, from 20th February to 31st March 1850.	95	29 ½	22	–	–	62	–	500	9 5	97	–				
	Vencataramiah, District Moonsiff of Ummapett, from 6th April to 31st December 1850.	605	301 ½	34	5	288	355	126	17,007	3 –	1,376	5				
	Meer Goolamalli Meerunn, ditto of Kistugerry, from 1st January to 31st December 1850.	733	281 ½	23	4	300	288	537	6,446	1 8	288	75	–	–	–	
	Valuppa Moodelly, ditto of Namcul, from 1st January to 16th February 1850.	93	39	26	–	–	53	2	132	– –	122	–	19	–	–	
	Vencataramiah, ditto of ditto, from 23d February to 3d April 1850.	99	62 ½	46	–	–	33	–	130	– –	263	–				
	Sunjeevee Naidoo, ditto of ditto, from 15th April to 31st December 1850.	466	232 ½	27	29	318	416	17	10,095	– –	709	18				
	Coopparow, ditto of Trippatore, from 1st January to 16th February 1850.	62	43	28	–	–	31	4	839	– –	52	–	12	–	–	
	Vencataramiah, ditto of ditto, from 1st March to 31st December 1850.	363	212	21	42	338	127	82	6,370	– –	457	6				

	Vencataramiah, ditto of Yadapaudy, from 1st January to 15th February 1850.	92	55	36	–	–	25	–	699	4 11	142	–	19	–	–
	Vencatasoobiah, ditto of ditto, from 6th March to 31st December 1850.	382	232 ½	23	4	119	141	20	5,258	– 3	633	19			
	Vencatasoobiah, ditto of Ossoor, from 1st January to 15th February 1850.	62	17	11	–	–	11	2	450	4 10	16	–	27	–	–
	Coopparow, ditto of ditto, from 27th February to 6th May 1850.	56	20	8	–	–	44	–	930	– 9	74	–			
	Soobbiah, ditto of ditto, from 21st May to 31st December 1850.	399	189 ½	25	5	252	130	23	5,853	3 2	417	84			
Tellicherry -	Mr. W. A. Forsyth, Civil Judge, from 1st January to 12th March and from 1st May to 31st December 1850.	134	115	11	22	274	27	–	3,522	4 2	729	38	41	18	168
	Mr. R. W. Chatfield, Acting Civil Judge, from 7th to 30th April 1850.	–	–	–	–	–	–	–	–	– –	–	–	14	–	1
	Appalaya, Principal Sudder Ameen, from 1st January to 6th May and from 16th October to 31st December 1850.	146	90	20	378	180	34	–	3,993	5 11	419	28	60	32	2
	Kookel Kelloo Nair, Officiating Principal Sudder Ameen, from 25th May to 16th October 1850.	215	159	34	–	–	8	–	4,806	10 1	355	–	–	37	5
	Mahomed Ghouse, Moofty Sudder Ameen, from 1st January to 31st December 1850.	364	203	19	30	282	41	7	10,028	3 9	509	3	42	8	–
	Mr. Thomas Swyny, 1st Class District Moonsiff of Tellicherry, from 1st January to 31st December 1850.	367	245	20	66	187	127	67	7,506	5 4	842	18	–	–	–
	Coonery Row, 2d class ditto ditto of Cartenaad, from 1st January to 31st December 1850.	383	256	21	66	361	133	–	10,435	6 3	939	70	–	–	–
	Caroomaut Chatoo Menon, 2d class District Moonsiff of Irvenaad, from 1st January to 31st December 1850.	419	245	20	51	281	103	107	9,164	1 3	748	57	–	–	–
	Partikaat Moorgan Nair, 2d class ditto ditto of Cavye, from 1st January to 15th October and from 11th November to 24th December 1850.	334	204 ½	18	61	198	102	45	6,095	5 1	702	57	33	–	–
	Mahomed Ismail, 2d class ditto ditto of Wynaad, from 1st January to 6th August and from 22d August to 31st December 1850.	156	50	4	3	39	39	25	2,344	3 3	401	1	16	–	–
Tinnevelly -	H. Frere, Esq., Acting Civil Judge - - - - -	111	102	9	15	83	46	1	46,726	– –	669	11	42	30	119
	Mahommed Hoossain, Principal Sudder Ameen - - -	319	167	15	73	201	80	–	27,168	9 –	1,691	25	42	138	60
	Mahommed Tazooddeen, Moofty Sudder Ameen - - -	279	118	11	3	123	68	3	3,719	2 2	450	–	42	11	–
	Soobramania Pillay, District Moonsiff of Nelliumbalem - -	457	230	19	9	197	76	5	6,097	– –	1,236	20	–	–	–
	Sabapathy Moodiliar, ditto of Nadoomundalum, from 1st January to 7th October 1850.	408	182	19	–	–	144	–	5,206	– –	263	–	45	–	–
	Mr. W. E. Carlier, ditto of ditto, from 21st October to 31st December 1850.	71	28	22	–	104	18	–			20	5			
	Mahammud Madar, District Moonsiff of Brammadasam -	486	270	22	15	294	107	26	4,862	– 3	1,851	20	–	–	–
Trichinopoly -	Mr. G. S. Greenway, Civil Judge, from 1st January to 22d February 1850.	6	5	3	–	–	1	–	6	– –	84	–	–	1	22
	Mr. T. E. J. Boileau, Acting Civil Judge, from 3d March to 17th September 1850.	23	19	3	–	–	13	1	2,433	– –	315	–	45	20	54

(continued)

ABSTRACT of Civil Work performed by the several Judicial Officers during the Year 1850—*continued*.

ZILLAHS.	DESIGNATION AND NAMES of OFFICERS.	Total Number of Suits disposed of during the Year.	Total Number of Suits disposed of on their Merits during the Year.	Average Number of Suits disposed of on Merits per Mensem, exclusive of the Period during which the Court was closed.	State of File at the Close of the Year.		Total Number of Decrees Executed during the Year.				Total Number of Miscellaneous Petitions disposed of by Orders during the Year.	Balance of Miscellaneous Petitions remaining undisposed of at the Close of the Year.	Court Closed.	Criminal.		REMARKS.
					Suits of more than 12 Months Standing.	Suits filed within the Year.	Fully.	Partially.	Amount Recovered.					Cases.	Miscellaneous Petitions.	
									Rs.	a.	p.			Days.				
TRICHINOPOLY - (*conitnued*)	Mr. J. Rohde, Acting Civil Judge, from 18th September to 31st December 1850.	20	19	5	10	99	11	–	1,525	–	–	250	49	7	14	77	
	Mr. J. Gordon, Principal Sudder Ameen, from 1st January to 31st December 1850.	295	175	17	39	232	139	–	7,326	–	–	1,140	27	56	118	31	
	Fuzloola Khan, Moofty Sudder Ameen, from 1st January to 9th October 1850.	271	142 ½	17	66	180	34	–	4,963	–	–	526	–	119	27	–	
	Mahomud Ameen, Conaud Moonsiff - - - - - -	692	402 ½	35	–	146	151	11	4,729	3	4	1,652	113	20	–	–	
	Comarasamier, Torriore Moonsiff - - - - - -	508	258 ½	23	3	106	208	3	6,670	–	–	1,073	16	28	–	–	
	Vencataramiah, Arrealore Moonsiff, from 1st January to 9th June, and from 6th to 31st December 1850.	315	125	22	–	77	194	–	2,946	–	–	486	11	91	–	–	
	Sambaseven Pillay, Acting Moonsiff, from 10th June to 18th September 1850.	207	67 ½	21	–	–	75	–	1,105	–	–	255	–		–	–	
GANJAM AGENT -	Mr. A. P. Onslow, Agent to the Governor, from 1st January to 31st December 1850.	58	39	3	21	48	8	54	5,610	6	10	52	42	–	26	–	
	Mr. T. D. Lushington, Principal Assistant, for 1st and 2d January 1850.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
	Mr. J. Fraser, Acting Principal Assistant, from 18th January to 6th March 1850.	4	2	1	–	–	–	–	–	–	–	–	–	–	4	–	
	Mr. W. Knox, Principal Assistant, from 7th March to 31st December 1850.	19	16	1	17	9	–	–	–	–	–	–	–	–	21	–	
	Mr. Fraser, Assistant Agent, from 19th March to 31st December 1850.	27	22	2	20	24	–	–	–	–	–	–	–	–	18	–	
	Mr. Frye, Assistant Agent, from 1st January to 8th October 1850.	2	1	–	–	–	–	–	–	–	–	–	–	–	–	–	
	C. Soobarow, District Moonsiff of Berhampoor, from 1st January to 31st December 1850.	294	161 ½	13	21	122	136	40	3,388	6	9	176	179	–	–	–	
	N. Bulramiah, ditto of Palasah, from 1st January to 31st December 1850.	329	157 ½	13	16	147	25	3	829	13	2	65	126	–	–	–	

Kurnool Agent	Mr. H. D. Phillips, Agent, from 1st January to 23d June 1850.	7	6	½	–	3	2	1	3,566	13	3	33	7	–	19	–
	Mr. T. D. Lushington, Agent, from 28th August to 31st December 1850.	–	–	–	–	–	–	–	–	–	–	10	–	63	7	–
	Lieutenant J. G. Russell, Assistant Agent, from 1st January to 2d October, and from 4th to 25th November, and from 30th to 31st December 1850.	6	4	½	–	2	–	–	–	–	–	–	–	65	17	–
	Syed Khaja Shamomed Saib, Town Cauzee of Kurnool, from 1st January to 31st December 1850.	140	61	5	–	30	45	23	3,219	9	8	122	14	–	14	–
	Curreem Mohodeen Sahib, ditto of Nundial, from 16th January to 31st December 1850.	85	34 ⅓	3	6	16	21	18	256	10	11	17	7	15	–	–
	Goolam Mohodeen Sahib, ditto of Serwell, from 1st January to 31st December 1850.	70	37	3	3	33	35	1	1,261	9	4	53	–	–	–	–
Vizagapatam Agent.	P. B. Smollett, Esq., Agent, from 1st January to 16th July 1850.	56	13	2	–	–	–	–	–	–	–	–	–	–	12	–
	A. S. Mathison, Esq., Officiating Agent, from 17th July to 13th September 1850	17	–	–	–	–	24	7	8,372	6	2	370	356	–	6	–
	A. Robertson, Esq., Agent, from 14th September to 31st December 1850.	17	7	2	27	96	–	–	–	–	–	–	–	–	4	–
	A. S. Mathison, Esq., Principal Assistant, from 26th January to 16th July 1850, Officiating Agent, from 17th July to 14th September 1850, and again Principal Assistant from 15th September to 31st December 1850.	55	43	4	39	38	14	6	657	6	–	28	18	25	–	–
	C. T. Arbuthnot, Esq., Acting Assistant of Vizagapatam in charge of the office of the Assistant of Vizianagrum, from 15th July to 31st December 1850.	66	20	4	77	77	20	45	3,340	8	5	104	23	–	–	–
	C. T. Arbuthnot, Esq., Acting Assistant of Vizagapatam, from 15th July to 31st December 1850.	27	13	2	52	43	14	3	1,731	13	11	30	17	–	3	–
	F. H. Crozier, Esq., Special Assistant to the Agent - -	–	–	–	–	–	–	–	–	–	–	–	–	–	24	–
	N. Soobarow, Acting District Moonsiff of Vizianagrum, from 1st January to 16 June and from 23d August to 31st December 1850.	427	240	24	78	419	158	129	4,307	8	8	287	935	80	–	–
	M. Juggarow, District Moonsiff of Vizianagrum, from 17th June to 22d August 1850.	37	18	9	–	–	16	1	210	5	1	17	–	42	–	–
	B. Parvateswarasastry, District Moonsiff of Vuddady, from 1st January to 31st December 1850.	455	197	16	2	148	186	111	3,508	2	5	333	195	16	–	–
	B. Antanah Puntloo, District Moonsiff of Seetanagrum, from 1st January to 31st December 1850.	643	366	30	42	307	260	59	8,971	5	9	401	567	39	–	–

Sudder Udalut, Register's Office,
8 December 1851.

E. E. per
G. T. Beauchamp, Register.

Appendix, No. 15.

(Judicial Department.)

No. 102.

EXTRACT from the Minutes of Consultation, under date the 12th February 1852.

Read the following letter from the Register of the Sudder Udalut.

(Here enter 8th December 1851, No. 142.)

Submitting the Civil Reports for the year 1850.

Para. 1. The Right Honourable the Governor in Council proceeds to review the Tables submitted by the Court of Sudder Udalut, with their Register's letter, dated 8th December 1851, No. 142, explanatory of the administration of Civil Justice under the Madras Presidency during 1850.

Table (A.)

2. The number of original suits filed during the year in all the zillahs, exclusive of the agencies, for which there are no returns, amounted to 78,427, the value sued for being, rupees 54,82,053. The suits were in excess of those filed in 1849 by 7,993, and the value of property under litigation greater by rupees 7,67,218. The increase occurred chiefly in the courts of the district moonsiffs (where there had been a decrease in 1849), 4,695 suits; sudder ameens, 1,847, and village moonsiffs, 1,436. The greatest number of suits was filed in Combaconum, 10,311; in the other zillahs the number ranged from 1,915 in Chicacole, to 5,778 in Cuddapah.

	NUMBER OF SUITS.	AMOUNT.
		Rs.
1849	70,434	47,14,835
1850	78,427	54,82,053
Increase	7,993	7,67,218

Particulars of the above:

	NUMBER OF SUITS.	AMOUNT.	INCREASE COMPARED WITH 1849.	
			SUITS.	VALUE.
		Rs.		*Rs.*
For land	4,742	9,71,473	240	2,48,067
Houses or other fixed property	1,605	2,27,592	102	83,873
Bonds and simple debts	64,092	37,13,172	7,089	3,08,841
On other accounts	7,988	5,69,816	562	1,26,437
	78,427	54,82,053	7,993	7,67,218

The number of suits filed for the recovery of sums due on bonds and as simple debts, 64,092, was more than 80 per cent. of the entire number; the value of the land under litigation was above one-fourth of the sum at stake on account of bonds and simple debts. The value of the land sued for in the six zillahs named below was 72 per cent. of that under litigation in all the zillahs together:—

	Rs.
Chittoor	1,24,117
Combaconum	1,42,202
Madura	1,10,501
Calicut	1,04,854
Mangalore	1,27,356
Honore	96,446
	7,05,476
TOTAL of all Zillahs *Rs.*	9,71,473

3. Table

3. Table showing the description of the parties in suits instituted in 1850 :— Appendix, No. 15

PLAINTIFFS.								DEFENDANTS.							
Zemindars.		Renters.		Ryots.		Merchants and Others.		Zemindars.		Renters.		Ryots.		Merchants and Others.	
1849.	1850	1849.	1850.	1849.	1850.	1849.	1850.	1849.	1850.	1849.	1850.	1849.	1850.	1849.	1840.
6,604	8,095	2,416	3,284	19,286	21,714	45,822	52,777	9,061	11,399	7,337	5,462	46,179	53,621	48,821	60,373

4. The number of original suits decreed (including agency courts) is given at 31,742, or 4,218 more than in 1849. This excess, however, includes the suits (3,598) decided by village moonsiffs, village and district punchayets, which were omitted in last year's return; allowing for this, the actual increase is only 1,341. Table (B.)

		1849.	1850.
Village Punchayets	(E.)	13	7
Village Moonsiffs	(F.)	2,862	3,588
District Punchayets	(G.)	2	3
District Moonsiffs	(H.)	21,573	21,470
Sudder Ameens	(K.)	4,425	4,929
Subordinate Judges, Principal Sudder Ameens and Assistants to Agencies	(N.)	1,495	1,790
Civil Judges	(Q.)	31	45
		30,401	31,742

The percentage of original suits decided in favour of plaintiffs to the whole number decreed was 86; and was highest in Cuddapah, 95, and Calicut, 92; and lowest in Tinnevelly, 70, and Rajahmundry, 74. The percentage of appeals decided in favour of the appellants was 44. The percentages in 1849 were respectively 85 and 45.

5. The average duration of each suit disposed of in 1850, excluding agencies for which no returns were rendered in the preceding year, was on the whole greater than in 1849, both in original suits and in appeals. Table (C.)

	ORIGINAL SUITS.			APPEAL SUITS.		
	Y.	M.	D.	Y.	M.	D.
1849	0	11	22	0	10	15
1850	1	1	8	1	0	25
Increase	0	1	16	0	2	10

Looking to the results of 1850, inclusive of the agencies, it is observed that in original suits the duration has been greatest in the Tellicherry zillah, years 3-0-18, in 12 zillahs it was above one year, and below it in 10 others, of which Bellary, Coimbatore, and Kurnool are the most remarkable, the average being little above three months. In appeals the average period occupied was greatest in the Ganjam Agency, years 3-1-8; it was above two years in four zillahs; above one in six; and below it in 12; in six of which it was six months and under, the lowest being in Bellary, m. 1 d. 17.

6. Comparing the new judicial system with the system in force prior to its introduction in 1843, the average time required for passing a suit through its several stages to a final judgment in appeal is less in 10 zillahs and greater in 12. The costs are higher in 11 zillahs, the same in three, and less in eight. The averages in this Table (C.) have been struck on the whole number of suits decreed; the instructions conveyed in Extract Minutes of Consultation, 21st June last, on this and other points, *i. e.* the returns from the agencies, p. 18, apparently not having reached the Sudder Udalut in time to be acted upon for the year under review.

Appendix, No. 15.

Table (D.)

7. From Table (D.) the following results appear of the suits disposed of, and depending in 1850, compared with the average of the three years 1840, 1841, and 1842.

	ORIGINAL.	APPEAL.	TOTAL.
Disposed of:			
Annual average of 1840 (1 and 2) - -	62,067	2,780	64,847
1850 - - - - - - - - - -	64,449	2,650	67,149
Increase - - -	2,432	Dec. 130	Inc. 2,302
Depending at the close of			
1842 - - - - - - - - - -	35,177	4,468	39,645
1850 - - - - - - - - - -	40,336	3,035	43,371
Increase - - -	5,159	Dec. 1,433	Inc. 3,726

Table (F.)

8. The number of suits pending and instituted before the village moonsiffs, excluding agencies, was 14,732, or 2,404 more than in 1849; the increase was chiefly in Masulipatam, Coimbatore, Trichinopoly, and Combaconum. The number disposed of was 2,257 more than in 1849.

	1849.	1850.
Pending and instituted - - - - -	12,328	14,732
Disposed of:		
On the merits - - - - - - -	2,862	3,588
Adjusted by Razeenamah - - - -	3,573	4,182
Dismissed - - - - - - - -	2,268	3,190
TOTAL - - -	8,703	10,960
Depending 31st December - - - -	3,625	3,772
	12,328	14,732

9. Table (H.) shows a decrease of 2,842 in the number of suits before the district moonsiffs, and 1,884 in the number disposed of by them.

	1849.	1850.
Pending, instituted, and referred - - -	85,992	83,150
Disposed of:		
On the merits - - - - - - -	21,573	21,470
Adjusted by Razeenamah - - - -	17,060	17,041
Dismissed for default - - - - -	8,038	2,625
Dismissed under Act XVII. of 1848 - -	7,639	10,851
Called up, or otherwise disposed of - -	1,240	1,679
TOTAL - - -	55,550	53,666
Depending 31st December - - - -	30,442	29,484
	85,992	83,150

* (E.), (F.), (G.), (K.), (N.), (O.)

10. The Right Honourable the Governor in Council desires that for the future, in this and similar* Tables, the suits pending, instituted, referred, and called up, be separately exhibited. He is at a loss to reconcile the decrease, 2,842 in the whole number of suits before

before the district moonsiffs' courts, with the increase 4,695, Table (A.), in the number filed. The decrease in the number pending at the beginning of the year appears to be 8,034,* and deducting the increase in suits filed, 4,695, there remains a decrease of 3,339, instead of 2,842, which would imply an increase in the number of the suits referred to the extent of the difference or 497; but the total number referred to all courts † was only 1,167. The decrease, 5,413, in the number of suits before district moonsiffs dismissed for default, and increase, 3,212, in the number dismissed under Act XVII. of 1848 are considerable, and should have been explained. Of the number pending, there were 4,071 suits under, and 2,070 above two years standing. Nearly the whole of these last are in the zillahs on the western coast.

* Pending at end of 1848 or beginning of 1849 - 38,476
Pending at end of 1849 or beginning of 1850 - 30,442
Decrease - - 8,034

Table (H.), for 1849.

† Table (Q.)

Tellicherry -	99
Calicut - -	199
Mangalore -	189
Honore - -	1,365
	1,852

11. There were 1,781 appeals preferred within the year from the decisions of the district moonsiffs, bearing to the total number of appealable decrees passed, the proportion of 15 per cent. The number of appeals from district moonsiffs' courts disposed of within the year was 1,503, of which

Table (I.)

800 were affirmed by the appellate courts.
391 reversed or modified.
219 remanded.
93 otherwise disposed of.

The ratio of appeals preferred to decrees passed was greatest in Tellicherry, 31, Tinnevelly 25, and Chicacole 24 per cent. The proportion of decrees reversed or modified on appeal to the whole number of appeals disposed of within the year was highest in those from the Chingleput district moonsiffs 51, Honore 45, and Rajahmundry 42 per cent.

12. These tables show an increase of 1,587 in the number of suits before the Sudder Ameens, and 390 in the number disposed of by them.

Tables (K.),(L.), (M.)

	1849.	1850.
Pending, instituted, and referred - - -	18,735	20,322
Disposed of:		
On the merits - - - - - -	4,425	4,929
Adjusted by Razeenamah - - - -	3,424	3,185
Dismissed for default - - - - -	1,366	931
Dismissed under Act XVII. of 1848 - -	1,464	1,953
Called up, or otherwise disposed of - -	425	496
	11,104	11,494
Depending 31st December - - - -	7,631	8,828
	18,735	20,322

Of the suits still pending, 363 are of more than two years' standing, and of these nearly one-third, 108, are in the Mangalore Court.

13. The appeals preferred within the year bore to the whole number of appealable decrees passed during the same period the proportion of 23 per cent. On examining the manner in which the appeals disposed of within the year were dealt with, it seems that of those from the Coimbatore zillah no less than 14 out of 23 were reversed or modified; the proportion is likewise large in Tinnevelly, 52 per cent., Rajahmundry 51.

14. Table (N.) showing the number of original suits disposed of by Subordinate Judges, Principal Sudder Ameens, and Assistants to the Agencies.

	1849.	1850.
Pending, instituted, and referred - - -	8,110	8,540
Disposed of:		
On the merits - - - - - -	1,495	1,700
Adjusted by Razeenamah - - - -	1,313	1,244
Dismissed for default - - - - -	290	247
Dismissed under Act XVII. of 1848 - -	705	841
Called up, or otherwise disposed of - -	583	914
	4,386	4,946
Pending 31st December - - - -	3,724	3,594
	8,110	8,540

Appendix, No. 15.

15. From the above it appears that there was an increase of 430 suits over the preceding year in the number before these tribunals, an increase of 560 in the number disposed of, and a decrease of 130 in the number, 3,594, remaining at the close of the year.

16. The appeal suits disposed of by the same authorities are shown below.

	1849.	1850.
Pending and referred	1,530	1,733
Disposed of:		
On the merits	894	804
Adjusted by Razeenamah	29	17
Dismissed for default	7	10
Dismissed under Act XVII. of 1848	12	10
Called up, or otherwise disposed of	24	69
	966	910
Depending 31st December	564	823
	1,530	1,733

Table (O.)

17. The number of appeals preferred from the decisions of the Subordinate Judges, Principal Sudder Ameens, and Assistants to Agencies was 421, or 84 above 1849, and bore to the total number of appealable decrees passed within the year the proportion of 24 per cent. The number of appeals from these tribunals disposed of within the year was 329, viz.

169 affirmed.
101 reversed.
32 remanded.
27 otherwise disposed of.

Table (Q.)

18. Table (Q.) showing the number of original suits disposed of by Civil Judges.

	1849.	1850.
Pending, instituted, and called up	392	361
Disposed of:		
On the merits	31	45
Adjusted by Razeenamah	32	53
Dismissed for default	11	11
Dismissed under Act XVII. of 1848	5	29
	79	138
Depending 31st December	313	223
	392	361

19. The above table shows a decrease of 31 suits in the number before the civil judges, an increase of 59 in the number disposed of by them, and a decrease of 90 in the number pending at the close of the year.

20. The appeal suits disposed of by the same authorities are shown below.

	1849.	1850.
Pending, instituted, and called up	4,620	5,535
Disposed of:		
On the merits	1,674	1,817
Adjusted by Razeenamah	38	43
Dismissed for default	51	66
Dismissed under Act XVII. of 1848	17	40
Referred to subordinate courts	749	1,167
TOTAL	2,529	3,133
Depending 31st December	2,091	2,402
	4,620	5,535

21. There

21. There were 16 appeals preferred within the year from the decisions of the civil judges, the number of appealable cases being 45. The number of appeals disposed of was 10, of which four were affirmed, three reversed, one remanded, and two otherwise disposed of. Table (R.)

22. Table (T.) showing the number of appeal suits disposed of by the Sudder Udalut. Table (T.)

	1849.	1850.
Pending and filed - - - - - -	144	105
Disposed of:		
On merits - - - - - - - -	87	52
Adjusted by Razeenamah - - - -	5	—
Dismissed for default - - - - -	1	2
	93	54
Pending 31st December - - - -	51	51
	144	105

Besides the above, the Sudder Court disposed of 597 petitions and 205 applications for special appeals.

23. The following tables exhibit a classification of the suits disposed of by the several tribunals, according to the value of the property in litigation. Tables (J.), (M.), (P.), (S.), (U.)

	Rs. 10,000 and Upwards.	Rs. 5,000 to 10,000.	Rs. 1,000 to 5,000.	Under Rs. 1,000.	Gross Value of Suits disposed of during the Year.	Average Duration of Original Suits.	Average Duration of Appeal Suits.
					Rs.	Y. M. D.	Y. M. D.
Sudder Udalut - - -	6	2	14	32	21,35,414	- - -	0 11 0
Civil Judges - - -	25	21	103	1,955	7,35,360	1 10 0	1 2 28
Sub. Judges, Prin. Sudder Ameens, and Assts. to Agencies - - -	„	28	210	4,635	9,15,403	1 2 11	1 6 18
Sudder Ameens - -	„	„	176	10,822	9,30,992	0 5 24	—
District Moonsiffs - -	„	„	„	51,987	18,76,500	0 6 16	—

24. ~~The work performed by the~~ several judicial officers during the year 1850, as shown in the abstract* accompanying the register's letter, is viewed by the Right Honourable the Governor in Council as on the whole satisfactory. * Enclosure, No. 22.

A true Extract.)

(signed) *T. Pycroft,*
Secretary to Government.

Appendix, No. 15.

BOMBAY.

CIVIL JUSTICE, 1849, AND CRIMINAL JUSTICE FOR 1850.

CIVIL JUSTICE, 1849.

Jud. Cons. 1850.

No. 9,833.

Present: A. Bell, J. Warden, and G. Grant, Esquires.

EXTRACT from the PROCEEDINGS of GOVERNMENT in the Judicial Department.

From the Register of the Sudder Dewanee Adawlut, dated 3 July 1850, No. 1,975.

Sir,

1. I HAVE the honour, by direction of the Court of Sudder Dewanee Adawlut, to submit, to be laid before the Right Honourable the Governor in Council, the following Report of the Civil Judicial Administration of this Presidency during the year 1849, appended to which are the nine figured statements enumerated below; viz.:—

No. 1.—A return of the state of business as regards the files of original suits in the several Zillah Courts.

No. 2.—A return of the state of business as regards the appeal files in the several Zillah Adawluts.

No. 3.—A return of the state of business in respect to the original suits in the several Revenue Courts.

No. 4.—A return of the state of business in respect to the appeals in the courts of the several Collectors.

No. 5.—A return of the state of the appeal file in the Court of the Sudder Dewanee Adawlut.

No. 6.—A return of the number and description of plaintiffs and defendants, and of the number of debtors in gaol at the instance of individuals, and for arrears of revenue, at the instance of Government.

No. 7.—A return of the number of plaintiffs and defendants in revenue suits.

No. 8.—A comparative return of the amount of business in 1849, contrasted with 1848.

No. 9.—A return of the officers who presided over the several Adawluts during 1849, and of the business performed by each, and by their assistants, as required by para. 16 of the Government Letter, No. 3,968, of the 19th December 1846.

I have, &c.

Bombay Sudder Dewanee Adawlut, 3 July 1850.

(signed) *M. Larken*, Register.

No. 9,834.

AHMEDABAD ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	840	13,113	13,953	5,806	1,634	5,712	13,152	801	10,864	13,152	2,288	—
Appeals - - - - -	507	623	1,130	468	219	36	723	407	433	723	290	—

2. In

2. In the aggregate, the arrears on the files of this zillah are less by 39 than they were at the close of 1848, though there are four individual files showing an increase, viz., those of the principal Sudder Ameen, Sudder Ameen of Dholka, and Moonsiffs of Kupurwunj and Dholka, it being reported in respect to the first that a great many suits comprised in the arrears were instituted so late in the year as to leave little time for getting them ready for trial; and in regard to the others, the excess, which is small, is ascribed to an increase in the number of suits entered during the year. Included in the collective arrears are seven suits on the file of the assistant judge, which exceed by five the number at the close of 1848; and the explanation afforded respecting them is, that three, filed in December, could not be got ready for hearing before the year closed, two others were awaiting the expiration of the time allowed to the defendants to give in their answers and adduce proof, and the remaining two were stayed pending the arrival of witnesses.

Original Suits. European officers who presided in the court in 1849:—R. Y. Bazett, Esq., acting judge; A. Spens, Esq., judge; A. R. Forbes, Esq., assistant judge.

3. On the whole, the Court views the state of business on the files of original suits of 1849, compared with 1848, as satisfactory, seeing that notwithstanding the considerable excess of 2,249 in the total number of suits for disposal, the result of the year's administration is a decrease, as already observed, in the aggregate of the arrears; that all the files, with the exception of those of Gogo, Veerungaum, and Puranteje, the arrears on which are very small, show an increase in the number of suits disposed of, and that there were only two cases delayed longer than a year, the cause of delay being the non-attendance of witnesses residing in foreign territory, on whose account commissioners had to be sent to the political authorities.

4. There was a greater number of appeals for disposal in 1849 than in 1848, and the number disposed of exhibits an increase of 290, diminishing the arrears from 507 to 407 included in those shown as disposed of; however, there are 193, which were struck off the file of the judge, to come up before the Sudder Dewanee Adawlut as special appeals, under its circular order of the 27th July 1849, and the interpretation on Regulation VII. of 1831 of the 16th idem; and it is to be regretted that so many as 145 appeals comprised in the arrears should still be among those delayed for more than a year. The measure of appointing a joint judge for this zillah, sanctioned in the Government letter, No. 1,705, of the 16th April last, will have the effect, it is hoped, of speedily clearing these files, and, in anticipation of this, the Court abstain from further remark on the subject.

Appellate File.

AHMEDABAD.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Principal Sudder Ameen:								
Umbashumker Brijroy Row Bahadoor	366	191	614	1,171	423	214	656	1,293
Sudder Ameens:								
Ahmedabad; E. C. Watkins, Esq. -	619	328	232	1,179	857	275	213	1,345
Dholka; Syed Surriff Shaik Syed Hoosein Khan Sahib - - - -	155	158	469	782	253	142	578	973
Kaira; Meerutram Gunputram Rao Sahib - - - - - - -	274	103	176	553	426	114	247	787
Moonsiffs:								
Nuriad Azum; Jorabhaee Dwarkadass	260	41	292	593	443	26	422	891
Dhundooka Azum; Bhugwan Nurberam	455	79	443	977	587	41	418	1,046
Gogo Azum; Muncharam Gokuldass -	117	106	191	414	175	11	215	401
Dholka Azum; Kalleedass Jeewundass	192	147	427	766	336	135	499	970
Oomrut Azum; Dowlutraee Umoolukraee - - - - - - -	217	112	224	553	312	81	288	681
Moundha Azum; Bhaoo Myral - -	214	94	185	493	381	32	222	635
Veerungam Azum; Nuthoobhaee Bhaeeba - - - - - - - -	261	116	264	641	238	128	273	639
Puranteje Azum; Hurrylall Umbashunker - - - - - -	114	17	182	313	33	8	250	291
Ahmedabad Azum; Chimnajee Narrayen	285	247	517	1,049	405	294	607	1,306
Boresud Azum; Seolall Bhogeelall -	111	39	168	318	161	39	337	537
Kairah Azum; Bholanath Sorabhaee -	307	116	165	588	491	78	219	788
Kuppurvunj Azum; Heerachund Premchund - - - - - - - -	212	25	214	451	281	14	266	561
TOTAL - - -	4,159	1,919	4,763	10,841	5,802	1,632	5,710	13,144

Appendix, No. 15.

SURAT ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	722	3,726	4,448	2,343	883	610	3,836	612	3,639	3,836	197	—
Appeals - - - - -	323	366	689	446	81	27	554	135	314	554	240	—

Original Suits. European officers who presided in the court in 1849 :—W. C. Andrews, Esq., judge; A. Rogers, Esq., acting assistant judge.

5th. The work in the court of the principal Sudder Ameen of this zillah shows an increase, but it is owing to the circumstance of the appointment having been vacant for six months in 1848. To this occurrence also is to be ascribed the increase in the aggregate number of cases disposed of in the principal division of the zillah, for if examined individually, the files of the other courts, with the exception of that of Balsar, in which, however, the total number of suits disposed of is only 318, and the increase, compared with the previous year, only 37, exhibit a decrease, not only in the total number of suits disposed of, but also in the number decided on merits.

6. Although it is satisfactory that the arrears have been diminished from 722 to 612, it is to be regretted that they were still so heavy on the files of the principal Sudder Ameen, Sudder Ameen, and Moonsiff of Surat. The whole of the arrears comprise only three cases of longer standing than a year; and, in respect to one of them, it is explained that the delay was in consequence of the temporary transfer of Mr. Rogers to Broach; regarding the other two on the file of the principal Sudder Ameen, it is reported that one was subsequently decided in January last, and the other had to be postponed pending the adjudication of another case. Briefly, the returns from the principal division of the zillah show an increase in the number of suits instituted in the total number for disposal, and in the number disposed of, and a decrease in the arrears, which it will be obvious, however, is owing to the increase in the amount of business in the court of the principal Sudder Ameen, under the circumstance alluded to.

Appellate Files.

7. The state of these files is more satisfactory, for although there is an increase in the number of appeals instituted, which, with the arrears of the previous year, form a considerable excess in the total number for disposal, yet owing to an increase of 240 in the number disposed of, in which is included an increase of 173 in the decisions on merits, the arrears have been reduced from 323 to 135; and there are only five of them of longer standing than a year, respecting which it is reported that one was decided in February last, that two others depended upon a case decided in appeal about that time and would be immediately taken up; and that of the remaining two, one had to be delayed pending the re-hearing of a case remanded to one of the moonsiff's courts, and the other was awaiting the arrival of documentary evidence called for from Broach.

SURAT.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Principal Sudr Ameen: Junardun Wassoodewjee Rao Bahadoor	223	46	51	320	582	233	91	906
Sudr Ameen: Surat; Sheikh Tajood Deen Sheikh Zuherood Deen Khan Shaheb -	638	301	103	1,042	587	266	77	930

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	Total.	On Merits.	Dismissed on Default.	Adjusted, &c.	Total.
Surat—*continued.*								
Moonsiffs:								
Surat; Mr. E. W. Fern - - -	633	287	148	1,068	526	278	117	921
Oolpar; Azum Maneekjee Pestonjee and Azum Azutalee Jumalood Deen	263	74	195	532	231	45	152	428
Balsar; Azum Eduljee Muncherjee and Azum Maneckjee Pestonjee -	210	- -	71	281	218	4	96	318
Bardolee; Azum Sheikh Uhmud Sheikh Hameed and Azum Heemutram Pranjeewundass - - - -	193	54	101	348	192	57	77	326
Total - - -	2,160	762	669	3,591	2,336	883	610	3,829

BROACH ADAWLUT.

Statement of Civil Business in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	Total.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	Total.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - - - - - -	696	4,400	5,096	2,818	299	911	4,028	1,068	3,991	4,028	37	—
Appeals - - - - - - - - -	8	161	169	115	2	8	125	44	208	125	- -	83

Original Suits.

8. In the subordinate division of the Surat zillah, the arrears have increased on the files from 696 to 1,068, notwithstanding that the work in the courts of the Sudr Ameen and Moonsiff of Broach and Moonsiff of Jumbooseer exhibit individually an increase. One cause, no doubt, of this excess in the arrears is the increased aggregate number of cases for disposal, comprising an increase of 573 in the number of suits instituted; and the acting senior assistant judge in charge adduces as another reason the absence of the Sudr Ameen on special duty from the 11th November to the 14th December, and his further absence on sick leave from the latter date up to the 24th of the month. The Court is constrained to believe, however, that by exertion the accumulation might have been prevented.

European officers who presided in the court in 1849:—A. B. Warden Esq., acting senior assistant judge; L. Ashburner, Esq., acting second assistant collector in charge, Adawlut; A. Rogers, Esq., acting senior assistant judge.

9. There were 37 more cases disposed of than in 1848, the decisions on merits showing an increase of 147; but beyond this, and the circumstance of there not being a single case on the file of longer standing than a year, there is nothing to commend in the state of business represented by the Broach returns, the arrears being heavy on all the subordinate files, and especially so on the file of the Sudr Ameen, and the exertions to keep them down not appearing to have been over strenuous.

Appeal File.

10. The state of the appellate file is even more unsatisfactory, for although there were only 169 appeals altogether for disposal, being 47 less than the number in 1848, the arrears have been allowed to swell from eight to 44, the result of a decrease of 83 in the number disposed of; the cause of this, however, is to be found in the interruption to business during two months and a half, when the charge of the Broach Adawlut had to be committed to the third assistant collector at the station, who, of course, had not the power to decide appeals. Only one of the appeals in arrear had been delayed longer than a year.

BROACH.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Sudr Ameen: Moroba Canoba Rao Sahib - -	550	103	215	868	664	82	212	958
Moonsiffs: Broach; Azum Heemutram Pranjeewundass and Azum Sheikh Goolam Mohnood Deen Sheik Tajood Deen	650	69	216	935	727	86	229	1,042
Sujode; Azum Izutulee Jamulood Deen and Azum Eduljee Muncherjee -	649	63	221	933	574	18	237	829
Jumboosur; Azum Pestonjee Ispundiarjee - - - - - - -	527	18	191	736	584	16	142	742
Wagra; Azum Meer Kidwutoolla Hikmuttoolla - - - - -	292	94	129	515	269	97	91	457
TOTAL - - -	2,668	347	972	3,987	2,818	299	911	4,028

TANNAH ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - - - - - -	1,276	9,508	10,784	7,242	114	2,224	9,580	1,204	8,607	9,580	973	-
Appeals - - - - - - - -	116	460	576	337	14	92	443	133	1,039	443	-	596

Original Suits. European officers who presided in the court in 1849:—R. Keays, Esq., judge; F. Lloyd, Esq., assistant judge.

11. The business of the courts of the principal division of the Konkan zillah, inclusive of the arrears remaining from the previous year, and the cases instituted during the twelve months of the year under notice, exhibits an addition of 901 suits to the aggregate number for disposal contrasted with 1848; an increase of 973 in the number disposed of, including an increase of 823 in the number decided on trial, and a decrease of 72 in the arrears, which are still, however, of considerable amount collectively and severally.

12. There is great inequality in the amount of work performed by the subordinate judicial functionaries individually; the file of the Moonsiff of Pauwell showing 1050 decisions on merits, and that of the Moonsiff of Tarapoor only 213, and the work in the other courts ranging at various amounts between these two extremes, the inequality appearing to have been influenced, to some extent, by the disproportion in the number of suits instituted in the different courts, and by the numerous changes which took place among the native judges.

13. Among the arrears there are 15 cases of long postponement, not a very great number in proportion to the general arrears, and the judges are satisfied with the explanations which have been afforded on the subject. One of these cases was decided, and two others were appointed for hearing in the early part of the present year, and respecting another of them it is reported that it is still pending, under the circumstances submitted to Government with the Court's letter, No. 120, of the 15th January 1848, in the reply to which, No. 306 of the 26th January last,* it was mentioned that a reference had been made to the Government of India on the matter.

* *S. O.*

14. The

14. The number of appeals disposed of in 1848 having been unusually high, the number for the past year appears unfavourable by contrast; but the amount of work is still creditable to the European officers, and the arrears have not much increased, owing, it will be seen, to the very considerably reduced number of appeals for disposal compared with 1848. The arrears amounted to 567 on the 1st January 1848, and demanded an effort to reduce them; but that result accomplished, there no longer existed a necessity for the harassing exertions made by the European officers in 1848, and no blame is therefore to be attached to them on account of the present state of the arrears on these files, especially as none of the cases are of longer standing than a year. Appellate Files.

TANNAH.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Principal Sudr Ameen:								
Pandoorung Moreshwur Rao Bahadoor	431	16	110	557	555	23	120	698
Moonsiffs:								
Tannah Azum; Raghoonathrao Bulwunt Goolam Mohideenwullud Cajee Abdool Candeir Kristurao Wittojee Abbajee Baboorao - -	625	12	467	1,104	706	8	363	1,077
Bassein Azum; Sadoba Dewjee - -	538	3	120	661	497	2	76	575
Carranjah Azum; Naro Succaram Raghoonathrao Bulwunt Krishurao Wittojee - - - - - -	302	3	46	351	389	9	167	565
Tarrapoor Azum; Dajee Larba Raghoonathrao Bulwunt Mora Raghoonath	162	24	137	323	213	3	284	500
Callian Azum; Bulwuntrao Hurree -	950	15	265	1,230	845	10	132	987
Bhewndy Azum; Dadoba Dewajee -	650	24	227	901	931	9	195	1,135
Moorbaur Azum; Venaik Sadashew, Thakoor Moro, Raghoonath Dajee Larba - - - - - - -	689	2	93	784	608	10	272	890
Punwell Azum; Lalloobhaee Bhanabhoy - - - - - - -	901	7	255	1,163	1,050	4	237	1,291
Mhar Azum; Wittoba Ballajee Narroo Succaram - - - -	493	44	74	611	568	24	140	732
Penn Azum; Prulad Anundrao - -	676	8	233	917	875	12	238	1,125
TOTAL - - -	6,417	158	2,027	8,602	7,237	114	2,224	9,575

RUTNAGIRY ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - - - - - -	968	3,749	4,717	2,681	308	965	3,954	763	3,909	3,954	45	-
Appeals - - - - - - - -	501	324	825	496	11	14	521	304	193	521	328	-

Original Sui European officers who presided in the court in 1849:—F. Lloyd, Esq., acting assistant and judge; A. K. Corfield, Esq., acting senior assistant judge.

15. The files of the Moonsiffs of Sooverndroog and Scindudroog exhibit an increase in the number of original suits disposed of, but their work still contrasts unfavourably with that of some of their brethren in other zillahs; and if they, showing an increase, appear to fall under the imputation of not having exerted themselves to the utmost, how much more deservedly may it be said of the other subordinate judicial functionaries, who disposed of fewer cases, and whose work shows a decrease compared with 1848, and heavy arrears, especially the Suddur Ameens. Collectively the returns exhibit a decrease in the number of suits instituted during the year, with a small increase in the number disposed of, inclusive of an excess of 125 in the decisions on trial, and a diminution of 205 in the arrears. On the file of the Suddur Adawlut there are three, and on that of the Moonsiff of Sooverndroog ten cases among the arrears, which have been pending longer than a year, two of them longer than two years; the cause of delay in respect to the whole of which has been reported in detail by the acting senior assistant judge to the satisfaction of the Court.

Appellate File.

16. As the arrears on the appeal file of this Adawlut still amount to 304 cases, and 82 of them have been postponed for periods exceeding a year, it cannot be said that the state of this branch of the judicial administration of the division is satisfactory. It must be confessed, however, that Mr. Corfield has been actively and commendably engaged during the past year in diminishing the arrears; he found the returns exhibiting an increase of 328 in the number disposed of, the decisions on trial being 314 in excess. In respect to the 82 appeal suits of more than a year's standing, Mr. Corfield reports that they are thus numerous "in consequence of the immense number of arrears there were on the file above one year," when he went to Rutnagherree in March 1849.

RUTNAGERY.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Sudr Ameen:								
Wassoodew Sewram Rao Saheb - -	472	169	194	835	506	144	172	822
Moonsiffs:								
Vejeadroog Azum; Venack Sudasew -	360	38	89	487	295	32	84	411
Unjunwell Azum; Shreedhur Ladko -	547	16	389	952	547	26	269	842
Sooverndroog Azum; Ramcrustna Juggunnath - - - - - -	707	39	240	986	762	52	187	1,001
Scindudroog; Raghoonathrao Bullal -	467	43	136	646	571	53	253	877
TOTAL - - -	2,553	305	1,048	3,906	2,681	307	965	3,953

POONAH ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - - - - - -	2,009	11,117	13,119	8,294	46	2,748	11,088	2,031	11,478	11,088	- -	390
Appeals - - - - - - - - -	340	882	1,222	810	180	42	1,032	190	1,373	1,032	- -	341

17. The

Original Suits. European officers who presided in the court in 1849 :—H. Brown, Esq., judge; W. J. Hunter, Esq., acting judge; H. Newton, Esq., assistant judge.

17. The returns from this zillah exhibit a falling off, to the extent of 390, in the number of original suits disposed of, the greater part of which is to be ascribed to a decrease in the work in the courts of the Sudder Ameens of Poona and Baramutty, in consequence of the absence of the incumbents, or vacancies in the appointments, which occasioned an interruption to business of those courts for nearly a third of the year. The files of the Moonsiffs of Khair, Joonere, and Sulehgaum also show a decrease; but then their work is exceeded in amount by few of their brethren in other zillahs, and that of one of them—the Moonsiff of Khair—is only exceeded by the labours of Narrain Mahadeo and Jugunath Bulal, city moonsiffs of this zillah, who decided 1,023 and 1,020 cases, respectively, on merits. The arrears on the general file are heavy; but a great many of them, viz. 957, are cases instituted in December 1849, the return for which month shows a total of 1,151 suits entered for trial at that late period of the year. Included in the arrears are 49 cases of longer standing than a year, the disposal of some of which would appear, from the report of the judge on the subject, to have been unnecessarily delayed; and the Court has accordingly noticed the matter, with the view of giving weight to Mr. Hunter's expressed dissatisfaction in addressing the officers concerned in respect to the delay.

Appeal File.

18. In the disposal of appeals the returns show a startling decrease of 341; but the number actually disposed of, inclusive of the decisions on trial, bears a comparison with the work in the appellate courts in any other zillah, and the arrears amount to only 190, to which they have been reduced from 340; a result which is mainly attributable to the greatly reduced number for adjudication compared with the state of the previous year's file in this respect. In explanation of the cause of the decrease in the amount of work, it is reported by Mr. H. Newton, the officer who submitted the return, that the court of the judge was closed from the 1st March, the date on which Mr. Brown proceeded on leave, until the 23d of that month, when Mr. Hunter took charge; and that the latter gentleman was much engaged for some time in the disposal of eight criminal cases, preferred against a district police officer and others, the investigation of which frequently took up the entire day. It will be seen that there are only two cases which have been long delayed; in respect to one of which it is reported that the delay is attributable to the magistrate, who had failed to prepare a criminal case arising out of it, for which purpose the proceedings were forwarded to and retained by him; and in regard to the other, which has since been disposed of, it is stated that it was necessary to adjourn it, pending the decision of another case intimately connected with it.

POONAH.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Principal Sudder Ameen:								
Moro Trimbuck Rao Bahadoor - -	697	8	273	978	746	12	249	1,007
Sudder Ameens:								
Poonah; Shreedhur Luximun Rao Saheb, and Nilkunt Rao Vishnoo, Acting Sudr Ameen - - -	772	- -	239	1,011	654	4	189	847
Barramutty; Narrain Atmaram Rao Saheb, and Ragho Suddashew Rao Saheb - - - - - - -	803	5	293	1,101	414	1	276	691
Moonsiffs:								
Poonah Azum; Juggunath Bullal -	896	1	179	1,076	1,020	- -	174	1,194
Joonere Azum; Pootlajee Ramchunder, and Ramchunder Dhoondew, Acting Moonsiff - - - -	1,001	2	357	1,360	902	2	335	1,239
Tullegaum; Nelkuntrao Vishnoo, and Pootlajee Ramchunder, Acting Moonsiff - - - - - -	865	9	429	1,303	811	5	395	1,211
Poonah Azum; Narrain Mahadeo -	806	2	222	1,030	1,023	11	239	1,273
Khair Azum; Gopinath Raghoonathjee - - - - - - - -	1,045	24	564	1,633	1,009	9	456	1,474
Wurgaum Azum; Ardeseer Kursetjee	575	4	276	855	681	- -	273	954
Poonah Azum; Chintamunrao Hurry	914	- -	179	1,093	993	2	162	1,157
TOTAL - - -	8,374	55	3,011	11,440	8,253	46	2,748	11,047

Appendix, No. 15.

POONAH AGENT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	27	23	50	27	1	5	33	17	58	33	- -	25
Appeals - - - -	11	13	24	10	- -	1	11	13	31	11	- -	20

Original Suits. European officers who presided in the court in 1849:—H. Brown, Esq., agent; W. J. Hunter, Esq., acting agent; H. Newton, Esq., assistant agent.

19. On the agent's file there were five original suits disposed of on merits, and on that of the assistant agent 22, together with one dismissed on default, and five adjusted, making a total of 33, which is 25 less than the number disposed of in 1848. The arrears, however, have been reduced from 27 to 17, and include only one case of longer standing than a year; the delay having been occasioned by the return of certain queries transmitted to the Judge of Benares, who required them to be drawn up in the Oordoo language; this was done, and the case was decided on the 9th of January last.

Appeal File.

20. On the appeal file there is a decrease of 20 cases disposed of, and an increase of two in the arrears, none of which, however, have been long delayed.

JAGHEERDARS IN THE DECKAN.

STATEMENT OF CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	254	487	741	381	24	206	611	130	672	611	- -	61

Original Suits.

21. The agent's return of the civil business of the courts of the Jagheerdars holding sunnuds exhibits a decrease in the number of suits disposed of, together with a decrease of 124 in the arrears, which have been reduced from 254 to 130. The cases of longer standing than a year included among them amount to 14, of which four on the file of the agent of Holkar have been postponed, in consequence of his absence on leave to Indore; and as there are 28 other cases on his file in arrear, the Court addressed the Judge of Ahmednuggur to ascertain whether any steps have been taken for their disposal; and it has been intimated in reply, that the agent resumed his duties on the 16th May last. The sunnuds of four of the Jagheerdars, viz., Balwuntrow Krishu Malundulley, Bapoojee Naik Jondulley, deceased, Appajeerow Moondhey, deceased, and Krishnarow Mahdeo Pansey, deceased, have either already been, or are about to be cancelled, and their business has been transferred to the proper zillah courts; but none of their files show any arrears, excepting that of Bapoojee Naik Jondulley, on which there were four cases, which have been transferred to the Ahmednuggur Adawlut.

Appendix, No. 15.

SHOLAPOOR ADAWLUT.

STATEMENT OF CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	Total.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	Total.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	1,055	3,724	4,779	2,738	26	960	3,724	1,055	4,002	3,724	- -	278
Appeals - - - - -	20	258	278	186	65	3	254	24	212	254	42	—

Original Suits. European officers who presided in the court in 1849:—A. K. Corfield, Esq., acting judge; W. Birdwood, Esq., judge.

22. The number of original suits disposed of in the courts of this zillah is less by 278 than in 1848, and it is only owing to a decrease of 486 in the number of cases filed that the arrears are not heavier than they were at the close of 1848. Viewed with reference to the extent of litigation compared with other zillahs, the arrears are heavy collectively, and on individual files, but especially so on those of the Moonsiff of Marha, and Suddur Ameen of Sholapoor; and as in the latter officer's court there were only 394 suits disposed of on trial, and the highest number disposed of in that way by any of the subordinate judicial functionaries is only 622, the number shown on the file of the Moonsiff of Marah, the state of business represented by the return of original suits cannot be considered satisfactory; nor can it be held to be sufficiently accounted for by the closing of the court of the Sudr Ameen for three months, in consequence of several changes in the appointment, and the shutting of the Barsee Court for a month and a quarter, occasioned by sickness, the only reasons assigned. It is further unsatisfactory that there are 39 cases of longer standing than one year, and 11 which have been delayed beyond two, the delay of which is imputed to the necessity of making references on each of them to certain authorities, domestic and foreign. These remarks have been communicated to the zillah judge, with the expression of the assurance the Court feels that under his vigilant superintendence the courts of his zillah will be more industrious than they have been during the past year.

Appellate Files.

23. There is an increase of 42 in the number of appeals disposed of, but it is not followed by a diminution of the arrears, which are four in excess, attributed to an excess of 51 in the number of appeals instituted. The whole of the arrears amount to only 24, and none of them are of long standing.

SHOLAPOOR.

CONTRASTED STATEMENT of SUITS Decided by Native Judical Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	Total.	On Merits.	Dismissed on Default.	Adjusted, &c.	Total.
Sudder Ameen:								
Sholapoor; Govindrow Jyram Rao Saheb, Raghoo Sadashew, Acting Sudr Ameen, and Dajee Bullal, Acting Sudr Ameen - - -	533	1	158	692	394	1	107	502
Moonsiffs:								
Sholapoor; Azum Damodhur Chintanum Deshmookh - - - - -	549	1	139	689	621	2	123	746
Marah; Azum Gunputrao Krishna -	613	- -	230	843	622	3	212	837
Barsee; Azum Gopal Janardhun -	694	- -	315	1,000	606	9	260	885
Hippurgah; Azum Amachell Row -	436	14	316	766	484	11	258	753
TOTAL - - -	2,825	16	1,158	3,999	2,737	26	960	3,723

AHMEDNUGGUR ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	Total.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	Total.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - - - - - - -	2,353	14,247	16,600	11,042	33	2,730	13,805	2,795	15,756	13,805	- -	1,951
Appeals - - - - - - - - -	41	456	497	324	1	10	335	162	998	335	- -	663

Original Suits. European officers who presided in the court in 1849:—W. J. Hunter, Esq., judge; R. Y. Bazett, Esq., acting judge; C. G. Prendergast, Esq., acting judge; J. W. Woodcock, Esq., acting judge; J. W. Woodcock, Esq., acting joint judge; D. C. Leighton, Esq., acting assistant judge; H. P. St. G. Tucker, Esq., assistant judge.

24. A decrease in the number of suits instituted on the files of the Sudder Ameens of Seroor and Nassick, and Moonsiffs of Rahoory, Newasa, Nassick, Rahata, and Nuggur, is referred to as the cause of a falling off in the number disposed of by these officers; and an additional reason assigned in the case of the courts of the Moonsiffs of Rahata and Nuggur is, that they were closed; the latter from the 1st November to the 11th December, and the former from the 7th March to the 16th April. There is also a decrease in the amount of work performed in the courts of the Moonsiffs of Sungumnair, Sinnur, and Janikair, and this leaves only the courts of the principal Sudder Ameen and Moonsiffs of Patoda and Chandore as exhibiting an increase. The judges are not disposed to accept the first cause as sufficient to explain the falling off in the amount of work on the files referred to, seeing that the arrears on each of them are heavy; though at the same time they are ready to admit that the work on some, especially the files of the Moonsiff of Nuggur, who has usually a heavy amount of work to dispose of, and of the Sudder Ameen of Seroor, is very creditable in respect to amount. The general result is a decrease of 1,951 suits disposed of.

25. There is not a single subordinate file on which the arrears are not comparatively heavy; their aggregate showing an increase of 442, an increase in the balance on the files of the principal Sudder Ameen and Moonsiff of Patoda being ascribed to a greater number of suits instituted. The Sudder Ameen of Seroor, and Moonsiffs of Sungumnair, Chandore Newasa, and Sinnur, have urged that most of the suits in arrear on their files were filed at the close of the year, but on referring to the monthly return for December, it is found that only 611 suits were entered in that month in their courts, while their arrears amount to 1,365. Respecting the aggregate arrears, it is so far satisfactory that there are only 20 cases among them of longer standing than a year, and that only two of these have been attended with any unnecessary delay, which the zillah judge has not failed to notice with proper reprehension.

Appellate Files.

26. On the appellate files the arrears have increased from 41 to 162, and the number disposed of shows a great decrease of 663, which the acting judge attributes to the withdrawal of the temporary assistance which the appointment of a joint judge afforded; but another cause no less operative would appear to have been the frequent changes which took place among the European officers during the past year, the falling off in the number disposed of on the judge's file being very considerable. There is not a single case of long standing among the arrears, which is satisfactory.

AHMEDNUGGUR.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Acting Principal Sudder Ameen { Govindrow Jyram Rao Bahadoor -	1,133	- -	139	1,272	1,149	6	171	1,326
Sudder Ameens:								
Kurda { Wamanrow Jugunnath Row Saheb - - - - - -	1,156	2	376	1,534	1,041	1	350	1,392
Nassick { Succaram Khundoo Row Saheb - - - - -	907	- -	291	1,198	735	- -	183	918
Moonsiffs:								
Ahmednuggur Azum; Shamrow Appajee - - - - - - -	1,941	5	348	2,294	1,212	3	206	1,421
Nassick Azum; Ragvendrow Kantrow	721	1	273	995	703	2	220	925
Rahooree Azum; Narrayen Dadajee -	792	- -	149	941	539	4	108	651
Newassa Azum; Mr. J. Hanson -	665	2	234	901	639	3	194	836
Patoda Azum; Vishwasrow Bhasker -	648	1	113	762	807	- -	132	939
Rahatta Azum; Gunputrow Janardhun	734	4	159	897	507	2	136	645
Sungamnair Azum; Mukbool Allee -	978	- -	205	1,183	966	1	178	1,145
Sinnur Azum; Succaram Bajee - -	974	5	193	1,172	888	5	159	1,052
Chandore Azum; Dajee Luximon -	992	14	398	1,404	1,073	5	138	1,416
Jamkhair Azum; Ramrow Balcrustna	784	- -	408	1,192	755	1	355	1,111
TOTAL - - -	12,425	34	3,286	15,745	11,014	34	2,730	13,777

KHANDESH ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - - - - - -	889	8,360	9,249	5,845	35	2,229	8,109	1,140	7,215	8,109	894	—
Appeals - - - - - - - -	106	205	311	209	29	8	246	65	188	246	58	—

Original Suits.

European officers who presided in the court in 1849:—W. J. Hunter, Esq., judge; H. P. St. G. Tucker, Esq., acting senior assistant judge; J. W. Woodcock, Esq., senior assistant judge; Dr. Atkinson, assistant magistrate in charge, Adawlut; R. Y. Bazett, Esq., judge; R. S. Bagshaw, Esq., assistant judge; W. H. Havelock, Esq., second assistant collector in charge, Adawlut.

27. In this zillah the Sudr Ameen of Malligaum, and Moonsiff of Yawul and Dhoolin, appear to have exerted themselves to dispose of a heavy amount of business, and all the files show an increase of work performed, excepting the Moonsiff of Baglan's, which shows a small decrease in the total number of suits disposed of. There is a great disproportion, however in the amount of work done in some of the courts, which is most apparent in that of the Moonsiff of Nundoorbar, in which the number of suits entered and the number disposed of, bear little proportion to the business, say of the Moonsiff of Dhoolia, who disposed of 1,570 suits on trial, and 2,069 altogether. The general file shows an increase of 894 cases disposed of, but in consequence of an increase of 1,145 in the number of suits for adjudication collectively, the arrears are heavier by 251 than those for 1848; they include, however, only one case of longer standing than a year, which is a satisfactory feature of the year's judicial administration in this zillah.

Appellate Files.

28. The Appellate Files exhibit an increase of 58 in the number disposed of, and a diminution of 41 in the arrears, which in the aggregate amount to only 65 cases; another satisfactory feature of the administration of civil justice in this quarter, though the total amount of business is not considerable. The case among the arrears of longer standing than a year is reported to be the one referred to in the Government Letter, No. 1,933, of the 17th May 1849, and correspondence preceding it, the summons to the respondent in which, issued through the resident at Hydrabad, had not been returned at the date of the judge's report.

KHANDESH.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Sudr Ameen:								
Malligaum; Abbajee Nanajee Rao Saheb, and Succaram Rhundoo Rao Saheb	901	- -	305	1,206	1,110	6	358	1,474
Moonsiffs:								
Yawul Azum; Shaik Kumaloodeen Wulud Ukmaloodeen	958	1	584	1,543	1,531	11	622	1,864
Dhoolia Azum; Narrain Dadajee and Ballajee Pandoorung	1,368	5	477	1,850	1,570	3	496	2,069
Nundoorbar Azum; Bapoojee Govind	329	2	155	486	370	4	154	528
Baglan Azum; Shamrao Appajee and Appajee Luxumon	674	- -	250	924	680	- -	231	911
Errondole Azum; Luxumon Khunderow	794	1	411	1,206	884	4	368	1,256
TOTAL	5,024	9	2,182	7,215	5,845	28	2,229	8,102

Appendix, No. 15.

DHARWAR ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	1,396	8,729	10,125	6,565	141	2,115	8,821	1,304	7,598	8,821	1,223	-
Appeals - - - -	161	892	1,053	592	19	195	806	247	991	806	- -	185

29. The state of business on the file of this zillah would be every way satisfactory, as the decisions on trial are more numerous by 919, and the total number disposed of by 1,223, whilst the arrears are reduced from 1,396 to 1,304, were it not that the arrears are still heavy in the aggregate, as well as individually, excepting on the file of the Moonsiff of Roan, the work in whose court, however, falls short in amount of that of most of the other courts. There are 24 cases among the arrears which have been delayed longer than a year; of these 14 at the date of the judge's report were awaiting the attendance of parties and witnesses and the production of documents, &c.; seven were suits that had been previously decided, but were returned in appeal for reinvestigation; two were awaiting the expiration of the time allowed at the request of the parties; and one was then under investigation.

Original Suits. European officers who presided in the court in 1849:—W. E. Frere, Esq., judge; M. A. Coxon, Esq., assistant judge; A. B. Warden, esq., acting assistant judge.

30. On the appeal files the total number of cases disposed of is less by 185, and the arrears have increased from 161 to 247; in explanation of which the zillah judge states, that, notwithstanding his having been left without an assistant for more than half the year, he disposed of 33 appeals more than in 1848, and is not answerable, therefore, for the increase of arrears. The returns show that the judge disposed of 375 cases himself, and that there are no appeals among the arrears of longer standing than a year.

Appellate Files.

DHARWAR.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Principal Sudr Ameen:								
Belgaum; Bheemrowaunut Row Bahadoor - - - - - - -	903	13	298	1,214	915	13	308	1,236
Suder Ameens:								
Hoobly; Syed Kummaloodeen Khan Saheb - - - - - - -	563	12	90	665	507	17	125	649
Bagulcote; Burgorjee Bhiccajee Khan Saheb - - - - - -	681	6	391	1,078	1,033	5	452	1,490
Moonsiffs:								
Dharwar; Azum Firmab Row Venkuteshe - - - - - -	908	16	275	1,199	939	19	286	1,244
Haveree; Azum Seenappa Naik -	892	4	266	1,162	968	4	215	1,187
Chickore; Azum Prubhakur Bullal -	494	17	427	938	804	59	600	1,463
Soundutty; Azum Goondoo Jummajee	575	5	105	685	650	16	102	768
Roan Azum; Kristna Row Narrayen -	627	2	25	654	749	4	26	779
TOTAL - - -	5,643	75	1,877	7,595	6,565	137	2,114	8,816

Appendix, No. 15.

SOUTHERN MAHRATTA COUNTRY, POLITICAL AGENT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	4	6	10	2	1	1	4	6	5	4	- -	1
Appeals - - - -	- -	3	3	2	- -	1	3	- -	12	3	- -	9

Original Suits. European officers who presided in the court in 1849:—J. D. Inverarity, Esq., acting political agent; H. W. Reeves, Esq., political agent.

Appeal File.

31. The arrears on the original suits' file have increased from four cases to six, which the political agent attributes to the recent lapse of the Tasgaom estate to Government, five of the cases in arrear having originated therein. None of the arrears are of longer standing than a year, one of them having been instituted on the 2d of April, four on the 28th November, and one on the 11th December; and it is reported that they will all be disposed of in due course. On the appeal file the business has been very light, there having been only two cases decided on trial, and one adjusted; and there are no arrears.

COLABA STATE.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	477	1,138	1,615	984	12	232	1,228	387	1,045	1,228	183	—
Appeals - - - -	35	104	139	82	2	1	85	54	42	85	43	—

Original Suits. European officer who presided in the court in 1849:—E. C. Jones. Esq., agent.

32. The number of original suits disposed of in the Colaba courts, viz. the agent's and moonsiff's, show an increase of 183, and the arrears are less by 90 than the ywere for 1848. The agent takes occasion in his report to mention, in terms of commendation, the care and assiduity of the moonsiff in the discharge of the duties of his court; and the praise appears merited, as that officer's file shows an increase of 177 decisions on trial, the total number disposed of in this way being 968, which is very creditable; and there is not a single case among his arrears of longer standing than a year, in which respect the state of the file of the agent himself is satisfactory, as there is only one case on it, which has been delayed beyond a year.

The

33. The number of appeals for disposal, inclusive of the arrears of 1848 and the cases instituted in 1849, exhibits an increase of 62, and the number disposed of an increase of 43; but the arrears are heavier by 19. The agent reports that he was only enabled to dispose of more cases during the past year by setting apart certain days for this duty exclusively, a measure he found it necessary to adopt in consequence of the varied nature of his duties; he also reports that he disposed of 60 disputed claims to attached property, each of which cost him as much time as would an appeal. The arrears on this file amount to 54 cases, the whole of which were entered during the year. Appellate File.

COLABA.

CONTRASTED STATEMENT of SUITS Decided by Native Judicial Functionaries.

	IN THE YEAR 1848.				IN THE YEAR 1849.			
	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.	On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.
Monsiff: Azun Appajee Ramchunder Gooptay -	791	1	235	1,027	968	12	232	1,212

AGGREGATE of the FILES of the Zillah and District Adawluts and other Civil Courts.

	Balance on 1 January 1849.	Numbers Filed during the Year 1849.	TOTAL.	Total Number Disposed of.				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	TOTAL.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Original suits - - -	12,959	82,327	95,286	56,768	3,557	21,648	81,973	13,313	78,839	81,973	3,134	—
Appeals - - - -	2,169	4,747	6,916	4,077	623	438	5,138	1,778	6,034	5,138	- -	896

34. The general result of the past year's judicial administration of this presidency, as exhibited in the above abstract statement, is on the whole satisfactory. In 1848 there was a decrease of 2,018 in the number of original suits instituted, and in 1849 there is an increase shown of 3,361. In the former year a decrease of 6,501 occurred in the number disposed of, while in the latter there is an increase of 3,134, the increase in the number decided on merits being 3,153; and although the arrears have increased from 12,959 to a total of 13,313, the increase, viz. 354, bears a very small proportion, about a ninth, to the increase in the number of suits instituted. Again, the arrears for 1848 comprised as many as 390 cases which had been delayed longer than a year; but the number of such postponed cases for 1849 is reduced to 193, or about 1 in 69 of the collective amount of arrears, which is not a high proportion, compared with the usual state of the files in this respect. Most of the zillahs show an increase in the average number of cases decided on trial, the only exceptions being those noted in the margin; and perhaps this average might be increased if the jurisdictions of the several subordinate functionaries were more nicely adjusted, so as to ensure a more accurate division of labour among them, the work to be performed in some courts being considerably lighter than in others. General Original Suit File. Poonah, Sholapoor Ahmednuggur.

35. An

General Appeal File.

35. An analysis of the general appellate file shows a decrease of 465 in the number instituted, a decrease of 896 in the number disposed of, the falling off in the decisions on trial being 1,401, and a decrease of 391 in the arrears. During the past year the measure of erecting Khandesh into a separate zillah was carried into effect, and was productive of immediate good as regards the branch of the judicial administration in that zillah; and if it has failed of equal success in the Ahmednuggur division, it is owing to the fortuitous circumstances already mentioned. The decrease in the number of appeals disposed of is the aggregate result of individual decreases in the Adawluts noted in the margin, moderated by increases on the remaining files.

Broach, Tannah, Poonah, Ahmednuggur, Dharwar.

Revenue Courts.

36. The general original suit file of the Revenue Courts (*vide* Statement No. 3) shows a total of 1,533 instituted, being an increase of 139 over 1848, a total of 1,511 disposed of, or 68 in excess, and an increase of arrears from 408 to 430, included among which are 32 cases of longer standing than a year. The arrears in the appellate files of these courts (*see* Statement No. 4), have increased from 87 to 102, which is chiefly owing to the greater number of cases instituted, as the number disposed of exhibits an increase. Among the arrears there are 22 cases which have been postponed longer than a year.

SUDDER ADAWLUT.

STATEMENT of CIVIL BUSINESS in the Year 1849.

	Balance on 1 January 1849.	Number Filed during the Year 1849.	Total.	Total Number Disposed of				Balance on 1 January 1850.	Contrasted Statement of Suits Decided in the Years 1848 and 1849.			
				On Merits.	Dismissed on Default.	Adjusted, &c.	Total.		Disposed of in the Year 1848.	Disposed of in the Year 1849.	More in 1849.	Less in 1849.
Appeals - - - - -	194	158	352	104	6	- -	110	242	114	110	- -	4

37. Compared with 1848, the number of appeals filed in the Suddur Dewanee Adawlut shows an increase of 57, and an excess of 44 in the total number for disposal, the difference in the former being attributable to the operation of the law under the interpretation of the 16th July 1849, on Regulation VII. of 1831, declaring that special appeals only lie to this court, in consequence of which numerous appeals were handed up to it from the files of the different zillah Adawluts. In the disposal of work, a comparison between the two years exhibits a difference of four against 1849 in the number of cases disposed of, including those dismissed on default and settled by adjustment, but a difference of two in favour of it in the number of decisions on investigation.

38. The result of this small decrease in the number disposed of, and the more than proportionate increase in the number for disposal, is an increase of 48 in the arrears. The court during the year was constituted of Messrs. A. Bell, B. Hutt, (who proceeded to Europe on the 1st May) J. Warden, P. W. Le Geyt, and G. Grant; and the following is an abstract of the appeals these gentlemen decided severally and conjointly.

	Decided as Single Judge.	Referred to a Full Court.	Decided in conjunction with other Judges.	Referred by a Full Court to a Single Judge.	Total Number Disposed of.
Messrs. A. Bell - -	13	20	51	- - -	84
B. Hutt - -	- - -	- - -	1	- - -	1
J. Warden -	29	28	61	1	119
P. W. Le Geyt -	7	18	36	1	62
G. Grant - -	- - -	- - -	34	1	35

39. Besides this work there were 983 petitions presented for the admission of special appeals, which, with the arrears, 638, at the close of the previous year, make a total of 1,621, of which 181 were admitted, 160 dismissed on default, and 444 rejected, leaving 836 under consideration. The work of each judge in respect to this branch of the business of the court is as follows: Appendix, No. 15.

	In Arrear on 1 January 1849.	Presented during the 12 following Months.	Total.	Disposed of during 1849.	In Arrear on 1 January 1850.
Messrs. A. Bell - -	74	243	317	202	115
J. Warden -	163	329	492	290*	202
P. W. Le Geyt -	203	274	477	195	282
G. Grant - - (Appointed 1 May 1849.)	198	137	335	98	237
Total - - -	638	983	1,621	785	836

*Three of these were disposed of by Mr. Simson.

40. Mr. Hutt was engaged on his circuit as Judicial Commissioner for the Konkun and Goozerat at the beginning of the year, and completed it on the 29th March, after which he was absent on leave from the 15th to the 30th April, preparatory to his departure to Europe on furlough. When Mr. Hutt's circuit was concluded, Mr. Le Geyt's commenced, and lasted to the 30th July; and he was absent on leave a further period, from the 7th September to the 6th October. Mr. Bell's circuit through the Deccan and Khandesh, and Mr. Grant's through the Konkun and Goozerat next followed in succession, but the periods for which the court was deprived of the presence of the judges is shown more distinctly in the following figured abstract.

	On Circuit.		On Leave.	
	Months.	Days.	Months.	Days.
Messrs. A. Bell - - - -	3	20	1	—
W. Simson (left the Court on 3d January) - - -	—	—	—	—
B. Hutt (left the Court on 1st May) - - - - -	2	29	- - -	15
J. Warden (Appointed, 4th January - - - - -	- - -	- - -	1	—
P. W. Le Geyt - - -	3	26	1	—
G. Grant (Appointed, 1st May)	- - -	16	—	—

(signed) *M. Larken*, Register.

No. 1.—A STATEMENT of ORIGINAL SUITS on the File of the Zillah Courts, &c., on the 1st January 1849;

1. NAMES of THE ZILLAHS.	2. On the File on the 1st January 1849.	3. Instituted in the 12 following Months.	4. TOTAL.	5. DISPOSED OF. On Trial. Decreed wholly or in part.	6. Dismissed.	7. Dismissed on Default.	8. Adjusted.	9. Transferred from one File to another.
Ahmedabad	840	13,113	13,953	5,191	615	1,634	5,645	67
Surat Zillah — Surat	722	3,726	4,448	2,101	242	883	610	- -
Surat Zillah — Broach	696	4,400	5,096	2,628	190	299	903	8
Konkun Zillah — Tannah	1,276	9,508	10,784	6,384	858	114	1,481	743
Konkun Zillah — Rutnagherrie	968	3,749	4,717	2,630	51	308	956	9
Poona Zillah — Poona	2,002	1,117	13,119	8,275	19	46	2,676	72
Poona Zillah — Poona Agent	27	23	50	27	- -	1	5	- -
Poona Zillah — Jageerdars in the Deckun	254	487	741	355	26	24	125	81
Sholapoor	1,055	3,724	4,779	2,699	39	26	941	19
Ahmednuggur	2,353	14,247	16,600	10,187	855	33	2,716	14
Kandeish	889	8,360	9,249	5,389	456	35	2,227	2
Dharwar	1,396	8,729	10,125	5,008	1,557	141	2,001	114
Southern Mahratta Country Political Agent	4	6	10	2	- -	1	1	- -
Colaba State	477	1,138	1,615	855	129	12	231	1
TOTAL	12,959	82,327	95,286	51,731	5,037	3,557	20,518	1,130

No. 1.—ABSTRACT of ORIGINAL SUITS.

1. NAMES of the ZILLAHS.		2. Under 10 Rupees.	3. Under 50 Rupees.
Ahmedabad	Disposed of	5,148	5,880
	Pending	205	378
Surat	Disposed of	1,197	1,777
	Pending	131	244
Broach	Disposed of	1,287	1,951
	Pending	252	563
Tannah	Disposed of	4,158	4,418
	Pending	438	553
Rutnagherry	Disposed of	1,839	1,705
	Pending	278	334
Poona	Disposed of	4,946	4,956
	Pending	749	889
Poona Agent and Jageerdars	Disposed of	270	268
	Pending	38	73
Sholapoor	Disposed of	1,672	1,651
	Pending	364	477
Ahmednuggur	Disposed of	5,783	6,648
	Pending	942	1,415
Kandeish	Disposed of	3,115	4,111
	Pending	385	553
Dharwar	Disposed of	3,812	3,954
	Pending	442	631
Southern Mahratta Country Political Agent	Disposed of	- - -	3
	Pending	2	3
Colaba State	Disposed of	490	589
	Pending	125	200
TOTAL		38,068	44,224

No. 2.—ABSTRACT of DECISIONS on the MERITS, by Native Judicial

1.	2. Ahmedabad. No. of Functionaries.	3. Ahmedabad. No. of Decisions.	4. Surat. No. of Functionaries.	5. Surat. No. of Decisions.	6. Broach. No. of Functionaries.	7. Broach. No. of Decisions.	8. Tannah. No. of Functionaries.	9. Tannah. No. of Decisions.	10. Rutnagherrie. No. of Functionaries.	11. Rutnagherrie. No. of Decisions.
Principal Sudr Ameen	1	423	1	582	- -	- -	1	555	- -	- -
Sudr Ameen	3	1,536	1	587	1	664	- -	- -	1	506
Moonsiff	12	3,843	4	1,167	4	2,154	10	6,682	4	2,175
By Jageerdars	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
By Punchayet	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL	16	5,802	6	2,336	5	2,818	11	7,237	5	2,681

Bombay, Sudr Dewanee Adawlut,
3 July 1850.

the Number Constituted and Disposed of in the Twelve following Months, with the Arrears on the 1st January 1850.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.
By European Agents, &c.			By Native Agents.										
By the Judges.	By the Agent, and Assistant	By the Assistant Judges.	By the Principal Sudr Ameens.	By Sudr Ameens.	By Moonsiffs.	By Punchayet.	Total Number Disposed of.	In Arrears on the 1st January 1850.	Aggregate Value of the Suits Decided under Column 17.	Number of Cases on the File for One Year, and under One.	From One to Two Years.	From Two Years and upwards.	Notes of Fines Levied.
-	-	8	1,292	3,102	8,745	5	13,152	801	7,83,114 - 10½	799	2	-	189 4 -
2	-	5	906	930	1,993	-	3,836	612	4,88,484 - 4	609	3	-	18 - -
-	-	-	- -	958	3,069	1	4,028	1,068	2,19,846 10 9¼	1,068	- -	-	41 - -
-	-	5	698	- -	8,877	-	9,580	1,204	5,32,159 2 3	1,189	6	9	444 14 -
-	-	1	- -	822	3,131	-	3,954	763	1,43,164 11 1	750	11	2	128 4 -
-	-	-	1,007	1,538	8,502	41	11,088	2,031	4,65,051 5 9	1,982	33	16	105 14 -
-	33	-	- -	- -	- -	-	33	17	76,327 2 2	16	1	-	—
-	607	-	- -	- -	- -	4	611	130	35,530 2 10	116	13	1	—
1	-	-	- -	502	3,221	-	3,724	1,055	1,63,292 6 8½	1,005	39	11	93 8 -
24	-	4	1,326	2,310	10,141	-	13,805	2,795	4,56,806 9 8	2,775	10	10	149 15 2
6	-	1	- -	1,474	6,628	-	8,109	1,140	2,69,029 11 9	1,139	1	-	142 8 -
-	-	5	1,236	2,139	5,437	-	8,821	1,304	5,02,203 15 9½	1,280	13	11	146 10 9
-	4	-	- -	- -	- -	4	4	6	7,066 3 -	6	- -	-	—
-	16	-	- -	- -	1,212	-	1,228	387	39,625 13 -	386	1	-	140 8 -
33	660	29	6,465	13,775	60,956	55	81,973	13,313	41,81,701 15 11¾	13,120	133	60	1,600 5 11

No. 1.—ABSTRACT of ORIGINAL SUITS.

4.	5.	6.	7.	8.	9.	10.
Under 100 Rupees.	Under 200 Rupees.	Under 500 Rupees.	Under 1,000 Rupees.	Under 10,000 Rupees.	Upwards of 10,000 Rupees.	TOTAL.
1,127	590	273	61	71	2	13,152
95	55	36	11	18	3	201
410	246	131	24	43	8	3,836
67	48	45	18	50	9	612
422	243	89	21	15	- - -	4,028
140	70	28	12	3	- - -	1,068
581	250	118	33	18	4	9,580
88	68	33	9	13	2	1,204
201	125	57	17	10	- - -	3,954
58	60	20	5	8	- - -	763
592	330	154	62	35	13	11,088
181	100	57	18	33	4	2,031
43	34	11	2	15	1	644
8	12	8	5	3	- - -	147
204	114	58	12	13	- - -	3,724
99	69	33	9	7	2	1,055
779	371	170	34	19	1	13,805
218	136	55	12	16	1	2,795
493	242	100	32	16	- - -	8,109
102	49	32	7	9	3	1,140
563	290	133	46	20	3	8,821
100	56	34	14	22	5	1,304
- - -	- - -	- - -	- - -	1	- - -	4
- - -	- - -	1	- - -	- - -	- - -	6
86	34	22	5	2	- - -	1,228
34	16	9	- - -	3	- - -	387
6,691	3,603	1,707	469	463	61	95,286

Functionaries, under the Presidency of *Bombay*, for the Year 1849.

12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.
Poonah.		Deccan Jageerdars.		Sholapoor.		Ahmednuggur.		Kandeish.		Dharwar.		Colaba State.		General result.	
No. of Functionaries.	No. of Decisions.	No. of Functionaries.	No. of Decisions.	No. of Functionaries.	No. of Decisions.	No. of Functionaries.	No. of Decisions.	No. of Functionaries.	No. of Decisions.	No. of Functionaries.	No. of Decisions.	No. of Functionaries.	No. of Decisions.	No. of Functionaries.	No. of Decisions.
1	746	-	- -	-	- -	1	1,149	-	- -	1	915	-	- -	6	4,370
2	1,068	-	- -	1	394	2	1,776	1	1,110	2	1,540	-	- -	14	9,181
7	6,439	-	- -	4	2,343	10	8,089	5	4,735	5	4,110*	1	968	66	42,705
-	- -	15	377	-	- -	-	- -	-	- -	-	- -	-	- -	15	377
1	41	4	4	-	- -	-	- -	-	- -	-	- -	-	- -	5	45
11	8,294	19	381	5	2,737	13	11,014	6	5,848	8	6,565	1	968	106	56,678

* Inclusive of three Suits decided on merits by Punchayet.

(signed) *M. Larken*,
Register.

No. 2.—A STATEMENT of APPEALS to the Zillah Judges and Political Agents from the Decrees of the Assistant Judge, of the

1. NAMES OF THE ZILLAHS.	2. On the File on the 1st January 1849.	3. Preferred in the 12 following Months, from the Assistant Judges' Decrees.	4. From the Native Functionaries.	5. TOTAL.	6. DISPOSED OF. On Trial. Decreed wholly or in part.	7. Dismissed on Default.	8. Adjusted.	9. Transferred from one File to another.
Ahmedabad	507	64	559	1,130	468	219	20	16
Surat — Surat	323	46	320	689	446	81	27	- -
Surat — Broach	8	- -	161	169	115	2	8	- -
Conkun — Tannah	116	40	420	576	337	14	9	83
Conkun — Rutnagerrie	501	- -	324	825	496	11	14	- -
Poona	340	106	776	1,222	810	180	15	27
Poona Agent	11	4	9	24	10	- -	1	- -
Sholapoor	20	- -	258	278	186	65	3	- -
Ahmednugur	41	13	443	497	324	1	9	1
Khandeish	106	- -	205	311	209	29	8	- -
Dharwar	161	115	777	1,053	592	19	29	166
Political Agent of Southern Mahratta Country	- -	- -	3	3	2	- -	- -	1
Colaba State	35	- -	104	139	82	2	1	- -
TOTAL	2,169	388	4,359	6,916	4,077	623	144	294

No. 1.—ABSTRACT of APPEALS.

1. NAMES OF THE ZILLAHS.		2. Under 10 Rupees.	3. Under 50 Rupees.
Ahmedabad	Disposed of	98	401
	Pending	22	96
Surat	Disposed of	55	250
	Pending	14	53
Broach	Disposed of	14	68
	Pending	4	23
Tannah	Disposed of	96	227
	Pending	32	50
Rutnagherry	Disposed of	190	191
	Pending	33	124
Poona	Disposed of	212	491
	Pending	40	43
Poona Agent	Disposed of	3	2
	Pending	2	5
Sholapoor	Disposed of	47	118
	Pending	4	14
Ahmednuggur	Disposed of	48	173
	Pending	27	91
Khandeish	Disposed of	33	103
	Pending	9	26
Dharwar	Disposed of	148	396
	Pending	63	111
Political Agent of the Southern Mahratta Country	Disposed of	- -	3
	Pending	—	—
Colabar State	Disposed of	23	44
	Pending	15	29
		1,282	3,132

Bombay Sudr Dewanee Adawlut,
3 July 1850.

Assistant Agents, and of Native Functionaries, in Arrears, Preferred and Disposed of, from the 1st January to the 31st December 1849.

10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.
Appeals from the Assistant Judges, &c.			Appeals from the Native Functionaries and Punchayets.												
Confirmed.	Amended.	Reversed.	Confirmed.	Amended.	Reversed.	Of these Decided by the Judges.	Of these Decided by the Agent.	Of these Decided by the Senior Assistants and Assistant Judges.	Of these Decided by the Principal Sudder Ameen.	Total Disposed of within 12 Months.	On the File on the 1st January 1850.	Appeals on the File under One Year.	From One Year and upwards.	Note of Fines.	Transferred to the Revenue Courts, under Sec. 3, Regulation XVII. of 1827, and Act No. XVI. of 1838.
25	4	10	233	54	132	332	–	307	84	723	407	262	145	4 – –	–
2	1	3	270	46	124	319	–	235	–	554	135	130	5	146 – –	–
–	–	–	72	9	34	– –	–	125	–	125	44	43	1	50 – –	–
14	1	2	188	26	106	287	–	156	–	443	133	133	–	50 – –	–
–	–	–	247	47	202	– –	–	521	–	521	304	222	82	105 – –	3
128	1	22	331	40	288	417	–	615	–	1,032	190	188	2	302 – –	–
–	–	1	7	1	1	– –	11	– –	–	11	13	13	–	—	–
–	–	–	122	25	39	254	–	– –	–	254	24	24	–	—	–
17	–	4	177	18	108	221	–	114	–	335	162	162	–	37 5 4	1
–	–	–	138	25	46	157	–	89	–	246	65	64	1	10 – –	–
91	10	27	244	26	194	375	–	431	–	806	247	247	–	2,633 4 –	–
–	–	–	1	–	1	– –	3	– –	–	3	–	–	–	—	–
–	–	–	61	4	17	– –	85	– –	–	85	54	54	–	—	–
277	17	69	2,091	331	1,292	2,362	99	2,593	84	5,138	1,778	1,542	236	3,337 9 4	4

No. 1.—ABSTRACT of APPEALS.

4.	5.	6.	7.	8.	9.	10.
Under 100 Rupees.	Under 200 Rupees.	Under 500 Rupees.	Under 1,000 Rupees.	Under 10,000 Rupees.	Upwards of 10,000 Rupees.	TOTAL.
161	36	11	7	6	3	723
41	119	62	23	39	5	407
88	87	37	11	24	2	554
21	19	11	7	10	– – –	135
25	11	6	1	– – –	– – –	125
7	5	1	2	2	– – –	44
58	25	15	10	12	– – –	443
22	11	11	4	3	– – –	133
66	52	19	2	1	– – –	521
35	30	22	4	6	– – –	304
142	89	62	21	15	– – –	1,032
43	24	20	7	13	– – –	190
4	2	– – –	– – –	– – –	– – –	11
2	1	2	1	– – –	– – –	13
42	20	19	2	6	– – –	254
3	1	1	– – –	1	– – –	24
54	32	18	2	8	– – –	335
19	10	10	4	1	– – –	162
47	33	21	5	4	– – –	246
11	12	4	1	2	– – –	65
132	70	33	13	13	1	806
31	18	13	6	4	1	247
– – –	– – –	– – –	– – –	– – –	– – –	3
—	—	—	—	—	—	—
11	6	1	– – –	– – –	– – –	85
5	2	3	– – –	– – –	– – –	54
1,070	715	402	133	170	12	6,916

(signed) *M. Larken*,
Register.

No. 3.—A STATEMENT of ORIGINAL SUITS on the File of the Collectors and Sub-collector of Nassick, on the 1st January

1. NAMES of THE ZILLAHS.		2. On the File on the 1st January 1849.	3. Instituted in the 12 following Months.	4. TOTAL.	5. DISPOSED OF — On Trial. Decreed wholly or in part.	6. On Trial. Dismissed.	7. Dismissed on Default.	8. Adjusted.	9. Transferred from one File to another.
Ahmedabad	Ahmedabad	25	124	149	43	3	5	55	- -
	Kaira	18	144	162	57	11	18	50	- -
Surat	Surat	27	161	188	58	- -	18	81	- -
	Broach	90	270	360	187	21	14	72	1
Konkan	Tannah	48	180	228	70	3	48	30	- -
	Rutnagiree	140	411	551	201	7	93	121	- -
Poonah		9	79	88	36	4	6	17	- -
Sholapoor		3	12	15	11	- -	1	1	- -
Ahmednuggur	Ahmednuggur	8	15	23	6	5	2	7	- -
	Nassick	6	13	19	12	- -	- -	3	- -
Khandesh		- -	2	2	1	- -	- -	- -	- -
Dharwar	Dharwar	18	80	98	41	6	6	23	1
	Belgaum	16	42	58	40	3	3	5	- -
	TOTAL	408	1,533	1,941	763	63	218	465	2

No. 1.—ABSTRACT of ORIGINAL SUITS.

1. NAMES of the ZILLAHS.		2. Under 10 Rupees.	3. Under 20 Rupees.
Ahemedabad	Disposed of	45	49
	Pending	14	15
Kaira	Disposed of	54	18
	Pending	8	15
Surat	Disposed of	72	67
	Pending	13	13
Broach	Disposed of	85	159
	Pending	13	37
Tannah	Disposed of	101	49
	Pending	39	27
Rutnagiree	Disposed of	253	145
	Pending	64	48
Poonah	Disposed of	37	25
	Pending	3	17
Sholapoor	Disposed of	3	7
	Pending	- - -	2
Ahmednuggur	Disposed of	3	16
	Pending	- - -	- - -
Nassick	Disposed of	9	5
	Pending	1	3
Khandesh	Disposed of	1	- - -
	Pending	1	- - -
Dharwar	Disposed of	32	44
	Pending	9	4
Belgaum	Disposed of	10	33
	Pending	1	6
	TOTAL	871	854

No. 2.—ABSTRACT of DECISIONS on the Merits, by Native Functionaries,

	Ahmedabad.		Kaira.		Surat.		Broach.		Tannah.	
	No. of Function-aries.	No. of Decisions.	No. of Function-aries.	No. of Decisions.	No. of Function-aries.	No. of Decisions.	No. of Function-aries.	No. of Decisions.	No. of Function-aries.	No. of Decisions.
Mulutdars	3	46	7	68	5	58	6	208	10	73

Bombay, Sudder Dewanee Adawlut, 3 July 1850.

1849, the Number Instituted and Disposed of in the Twelve following Months, with the Arrears on the 1st January 1850.

10. By European Agents. By the Collector.	11. By European Agents. By the Assistant Collector.	12. By Native Agents. By Mamlutdar.	13. By Native Agents. By Punchayets.	14. Total Number Disposed of.	15. In Arrears on the 1st January 1850.	16. Aggregate Value of the Suits Decided under Column 14.	17. Number of Cases on the File for One Year and under.	18. From One to	19.	20. Note of Fine Levied.
-	-	106	-	106	43	2,786 4 7	42	1	-	—
-	-	136	-	136	26	3,216 5 7	23	3	-	—
1	-	156	-	157	31	5,456 10 10	30	1	-	—
1	-	294	-	295	65	13,378 14 10	63	2	-	15 - -
-	-	151	-	151	77	1,647 5 7	68	8	1	—
1	-	421	-	422	129	9,459 8 7	116	12	1	—
-	-	62	-	62	25	1,009 1 1	22	3	-	—
-	-	13	-	13	2	533 15 4	2	-	-	- 8 -
-	-	20	-	20	3	551 8 3	3	-	-	—
-	-	15	-	15	4	241 7 2	4	-	-	—
-	-	1	-	1	1	15 10 -	1	-	-	—
-	-	81	-	81	17	1,701 13 -	17	-	-	—
-	-	51	-	51	7	1,617 2 1	7	-	-	—
3	-	1,508	-	1,511	430	41,615 10 11	398	30	2	15 8 -

No. 1.—ABSTRACT of ORIGINAL SUITS.

4. Under 100 Rupees.	5. Under 200 Rupees.	6. Under 500 Rupees.	7. Under 1,000 Rupees.	8. Under 10,000 Rupees.	9. Upwards of 10,000 Rupees.	10. TOTAL.
8	4	-	-	-	-	104
7	4	2	-	1	-	43
13	-	1	-	-	-	136
2	-	-	1	-	-	26
11	4	2	-	1	-	157
4	-	1	-	-	-	31
28	19	3	1	-	-	295
9	2	3	1	-	-	65
1	-	-	-	-	-	151
5	5	1	-	-	-	77
14	6	3	1	-	-	422
8	6	2	-	1	-	129
-	1	-	-	-	-	63
4	1	-	-	-	-	25
2	1	-	-	-	-	13
-	-	-	-	-	-	2
-	1	-	-	-	-	20
2	1	-	-	-	-	3
1	-	-	-	-	-	15
-	-	-	-	-	-	4
-	-	-	-	-	-	1
-	-	-	-	-	-	1
5	-	-	-	-	-	81
4	-	-	-	-	-	17
6	2	-	-	-	-	51
-	-	-	-	-	-	7
134	57	18	4	3	-	1,941

under the Presidency of Bombay, for the Year 1849.

Rutnagiree. No. of Functionaries.	Rutnagiree. No. of Decisions.	Poonah. No. of Functionaries.	Poonah. No. of Decisions.	Sholapoor. No. of Functionaries.	Sholapoor. No. of Decisions.	Ahmednuggur. No. of Functionaries.	Ahmednuggur. No. of Decisions.	Nassick. No. of Functionaries.	Nassick. No. of Decisions.	Khandesh. No. of Functionaries.	Khandesh. No. of Decisions.	Dharwar. No. of Functionaries.	Dharwar. No. of Decisions.	Belgaum. No. of Functionaries.	Belgaum. No. of Decisions.	General Result. No. of Functionaries.	General Result. No. of Decisions.
5	207	5	40	3	11	2	11	1	12	1	1	6	47	8	43	62	825

(signed) *M. Larken*,
Register.

No. 4.—A STATEMENT of APPEALS to the Collectors, &c. from the Decrees of the Assistant Collectors

NAMES OF THE ZILLAHS.		On the File on the 1st January 1849.	Referred in the 12 following Months from the Assistant Collectors' Decrees.	From the Native Functionaries.	TOTAL.	DISPOSED OF.			
						On Trial. Decreed wholly or in part.	Dismissed on Default.	Adjusted.	Transferred from one File to another.
Ahmedabad	Ahmedabad	15	- -	14	29	- -	- -	2	- -
	Kaira	4	- -	13	17	3	3	1	- -
Surat	Surat	10	- -	17	27	14	2	- -	- -
	Brouch	17	- -	36	53	35	2	- -	5
Konkan	Tannah	- -	- -	3	3	- -	- -	- -	1
	Rutnagiree	26	- -	45	71	41	7	3	1
Poonah		8	- -	10	18	- -	- -	- -	- -
Sholapoor		2	- -	3	5	4	1	- -	- -
Ahmednuggur	Ahmednuggur	- -	- -	3	3	2	- -	- -	- -
	Nassick	- -	- -	1	1	1	- -	- -	- -
Khandeish		1	- -	- -	1	- -	- -	1	- -
Dharwar	Dharwar	1	- -	5	6	5	1	- -	- -
	Belgaum	3	- -	5	8	- -	5	- -	- -
	TOTAL	87	- -	155	242	105	21	7	7

No. 1.—ABSTRACT of APPEALS.

NAMES OF THE ZILLAHS.		Under 10 Rupees.	Under 50 Rupees.
Ahmedabad	Disposed	2	- -
	Pending	12	10
Kaira	Disposed	2	4
	Pending	2	5
Surat	Disposed	3	9
	Pending	2	8
Broach	Disposed	10	26
	Pending	1	7
Tannah	Disposed	1	- -
	Pending	2	- -
Rutnagiree	Disposed	24	22
	Pending	9	8
Poonah	Disposed	—	—
	Pending	6	11
Sholapoor	Disposed	2	3
	Pending	—	—
Ahmednuggur	Disposed	- -	1
	Pending	- -	1
Nassick	Disposed	1	- -
	Pending	—	—
Khandesh	Disposed	1	- -
	Pending	—	—
Dharwar	Disposed	1	4
	Pending	—	—
Belgaum	Disposed	2	2
	Pending	1	1
	TOTAL	84	122

Bombay, Sudder Dewanee Adawlut,
5 July 1850.

and Mamlutdars, in Arrears, Preferred and Disposed of, from 1st January to 31st December 1849.

Appeals from the Assistant Collectors.			Appeals from the Native Functionaries and Punchayet.			Of these Decided by the Collector.	Of these Decided by Assistant Collector.	Total Disposed of within 12 Months.	On the File on the 1st January 1850.	Appeals on the File under One Year.	From One Year and upwards.	Note of Fines.	Transferred to the Judge under Section 31, Regulation XVII. of 1827, and Act XVI. of 1838.
Confirmed.	Amended.	Reversed.	Confirmed.	Amended.	Reversed.								
- -	- -	- -	- -	- -	- -	2	-	2	27	14	3	—	—
- -	- -	- -	1	1	1	7	-	7	10	10	-	—	—
- -	- -	- -	1	5	8	16	-	16	11	11	-	—	—
- -	- -	- -	19	1	15	42	-	42	11	11	-	- - -	5
- -	- -	- -	- -	- -	- -	1	-	1	2	2	-	- - -	1
- -	- -	- -	35	2	4	52	-	52	19	18	1	- - -	1
- -	- -	- -	- -	- -	- -	- -	-	- -	18	10	8	—	—
- -	- -	- -	2	1	1	5	-	5	-	-	-	—	—
- -	- -	- -	1	- -	1	2	-	2	1	1	-	—	—
- -	- -	- -	1	- -	- -	1	-	1	-	-	-	—	—
- -	- -	- -	- -	- -	- -	1	-	1	-	-	-	—	—
- -	- -	- -	2	- -	3	6	-	6	-	-	-	—	—
- -	- -	- -	- -	- -	- -	5	-	5	3	3	-	—	—
- -	- -	- -	62	10	33	140	-	140	102	80	12	—	7

No. 1.—ABSTRACT of APPEALS.

Under 100 Rupees.	Under 200 Rupees.	Under 300 Rupees.	Under 1,000 Rupees.	Under 10,000 Rupees.	Upwards of 10,000 Rupees.	TOTAL.
- - -	- - -	- - -	- - -	- - -	- - -	2
4	1	- - -	- - -	- - -	- - -	27
1	- - -	- - -	- - -	- - -	- - -	7
- - -	2	1	- - -	- - -	- - -	10
3	1	- - -	- - -	- - -	- - -	16
1	- - -	- - -	- - -	- - -	- - -	11
3	2	1	- - -	- - -	- - -	42
2	1	- - -	- - -	- - -	- - -	11
- - -	- - -	- - -	- - -	- - -	- - -	1
- - -	- - -	- - -	- - -	- - -	- - -	2
4	2	- - -	- - -	- - -	- - -	52
2	- - -	- - -	- - -	- - -	- - -	19
—	—	—	—	—	—	—
1	- - -	- - -	- - -	- - -	- - -	18
- - -	- - -	- - -	- - -	- - -	- - -	5
—	—	—	—	—	—	—
1	- - -	- - -	- - -	- - -	- - -	2
- - -	- - -	- - -	- - -	- - -	- - -	1
- - -	- - -	- - -	- - -	- - -	- - -	1
—	—	—	—	—	—	—
- - -	- - -	- - -	- - -	- - -	- - -	1
—	—	—	—	—	—	—
1	- - -	- - -	- - -	- - -	- - -	6
—	—	—	—	—	—	—
1	- - -	- - -	- - -	- - -	- - -	5
1	- - -	- - -	- - -	- - -	- - -	3
25	9	2	- - -	- - -	- - -	242

(signed) *M. Larken*, Register.

No. 5.—A STATEMENT of APPEALS on the File of the Suddur Dewanee Adawlut, on the 1st January 1849, and Preferred and Disposed of within the 12 following Months, and the Arrears on the 1st January 1850.

1. Names of the Zillahs from which Appeals have been Admitted.	2. On the File on the 1st January 1849.	3. Preferred within the 12 following Months.	4. TOTAL.	5. Decided. On Trial. Decreed wholly or in part.	6. Decided. Dismissed on Default.	7. Adjusted.	8. Confirmed.	9. Amended.	10. Reversed.	11. Settled by Arbitration.	12. Total Number Disposed of.	13. On the File on 1 January 1850.	14. On the File under One Year.	15. On the File under One Year and upwards.	16. Aggregate Value of the Appeal Decided.	17. REMARKS.
Ahmedabad	22	10	32	11	1	–	9	–	2	–	12	20	8	12	2,381 12 9	
Surat	53	29	82	33	2	–	12	–	21	–	35	47	29	18	79,274 5 9	
Konkun	34	40	74	15	–	–	9	–	6	–	15	59	38	21	1,638 11 11	
Poonah	17	26	43	8	–	–	8	–	–	–	8	35	26	9	10,667 13 7	
Sholapoor	18	12	30	7	–	–	3	–	4	–	7	23	12	11	1,607 2 7	
Ahmednuggur	22	30	52	16	3	–	8	–	8	–	19	33	29	4	8,298 5 8	
Khandeish	–	3	3	–	–	–	–	–	–	–	–	3	3	–	—	
Dharwar	12	4	16	6	–	–	2	–	4	–	6	10	3	7	1,887 15 9	
Bombay Revenue Judge	1	–	1	1	–	–	–	–	1	–	1	–	–	–	1,260 – –	
Colaba State	15	4	17	19	–	–	3	–	4	–	7	12	4	8	4,728 10 5	
TOTAL	194	158	352	104	6	–	54	–	50	–	110	242	152	90	111,744 14 5	

ABSTRACT of APPEALS.

	Under 10 Rupees.	Under 50 Rupees.	Under 100 Rupees.	Under 200 Rupees.	Under 500 Rupees.	Under 1,000 Rupees.	Under 10,000 Rupees.	Upwards of 10,000 Rupees.	TOTAL.
Disposed of	4	27	18	18	22	6	14	1	110
Pending	23	63	26	36	28	18	43	5	242

Bombay, Sudr Dewanee Adawlut, 3 July 1850.

(signed) *M. Larken*,
Register.

No. 6.—A STATEMENT of the Number and Description of PLAINTIFFS and DEFENDANTS in SUITS, and of DEBTORS in GAOL, at the instance of Individuals, and for Arrears of Revenue due to Government, from the 1st January to 31st December 1849.

1. NAMES OF THE ZILLAHS.	2. Plaintiffs. Zumindars.	3. Plaintiffs. Ryots.	4. Plaintiffs. Miscellaneous.	5. Defendants. Zumindars.	6. Defendants. Ryots.	7. Defendants. Miscellaneous.	8. Civil Debtors in Gaol on the 1st January 1850. At the instance of Individuals.	9. Civil Debtors in Gaol on the 1st January 1850. Amount of Debts.	10. Civil Debtors in Gaol on the 1st January 1850. For Arrears of Revenue, at the instance of Government.	11. Civil Debtors in Gaol on the 1st January 1850. Amount of Arrears.	12. Civil Debtors in Gaol on the 1st January 1850. Total Number in Gaol.
Ahmedabad	1,057	10,777	1,873	7,504	2,886	7,065	22	2,954 4 11	- -	- - -	22
Surat - - - Surat	58	62	2,924	59	366	4,884	6	5,023 5 2	- -	- - -	6
Surat - - - Broach	53	489	3,478	73	2,157	1,790	13	5,470 — -½	- -	- - -	13
Konkan - - - Tannah	1,307	- -	8,895	1,413	- -	8,903	18	1,955 4 5	- -	- - -	18
Konkan - - - Rutnagiree	3	163	3,583	2	107	3,640	5	589 1 7	- -	- - -	5
Poonah - - - Poonah	- -	138	326	2	220	240	14	2,867 3 7	- -	- - -	14
Poonah - - - Poonah Agent	9	12	23	5	12	27	—	—	—	—	—
Sholapoor	491	370	2,860	789	1,135	2,785	19	676 11 —	- -	- - -	19
Ahmednuggur	1,368	1,125	13,063	3,520	5,970	8,899	53	4,340 10 1	- -	- - -	53
Khandesh	743	67	7,530	2,273	952	6,733	14	898 9 11	- -	- - -	14
Dharwar	1,064	5,320	2,580	1,523	6,035	2,359	23	3,030 4 7	- -	- - -	23
Southern Mahratta Country Political Agent	- -	1	3	2	- -	2	—	—	—	—	—
Colaba Agent	22	54	1,108	214	584	833	2	162 4 7	- -	- - -	2
TOTAL	6,175	18,578	48,246	17,379	20,424	48,160	189	27,967 12 1½	- -	- - -	189

Bombay, Sudr Dewanee Adawlut, 3 July 1850.

(signed) *M. Larken*, Register.

No. 7.—A STATEMENT of the Number and Description of PLAINTIFFS and DEFENDANTS in Revenue Suits, from 1 January to 31 December 1849.

NAMES of THE ZILLAHS.		PLAINTIFFS.			DEFENDANTS.		
		Zumindars.	Ryots.	Miscellaneous.	Zumindars.	Ryots.	Miscellaneous.
Ahmedabad	Ahmedabad	11	128	-	3	183	56
	Kairah	35	126	31	23	228	22
Surat	Surat	58	30	132	9	192	13
	Broach	105	81	119	20	245	59
Konkan	Tannah	7	145	27	15	247	7
	Rutnagheree	260	105	69	161	520	71
Poonah		67	6	6	12	62	5
Sholapoor		3	10	-	4	21	—
Ahmednuggur	Ahmednuggur	20	-	-	7	11	5
	Nassick	15	3	-	6	9	1
Khandesh		-	2	-	1	—	—
Dharwar	Dharwar	34	11	56	29	66	31
	Belgaum	4	7	30	6	40	—
	TOTAL	619	654	470	296	1,824	270

Bombay, Sudr Dewanee Adawlut, 3 July 1850.

(signed) *M. Larken*, Register.

No. 8.—A STATEMENT showing the Quantity of CIVIL BUSINESS Disposed of, from 1 January to 31 December 1849, as compared with the preceding Year.

1. NAMES of the ZILLAHS, COLLECTORATES, and AGENCIES.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
	From 1 January to 31 December 1848.						From 1 January to 31 December 1849.						Total of the Year 1848.		Total of the Year 1849.		Increase.		Decrease.	
	Original Suits.			Appeals.			Original Suits.			Appeals.										
	By Judicial Authorities.	By Revenue Authorities.	Total.	By Judicial Authorities.	By Revenue Authorities.	Total.	By Judicial Authorities.	By Revenue Authorities.	Total.	By Judicial Authorities.	By Revenue Authorities.	Total.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.	Original Suits.	Appeals.
Sudr Dewanee Adawlut	- -	- -	- -	114	- -	114	- -	- -	- -	110	- -	110	- -	114	- -	110	-	-	-	4
Ahmedabad:																				
Ahmedabad	10,864	88	10,952	433	13	446	13,152	106	13,258	723	2	725	10,952	446	13,258	725	2,306	279	-	-
Kaira	- -	97	97	- -	2	2	- -	136	136	- -	7	7	97	2	136	7	39	5	-	-
Surat:																				
Surat	8,639	134	3,773	314	21	335	3,836	157	3,993	554	16	570	3,773	335	3,993	570	220	235	-	-
Broach	3,991	288	4,279	208	13	221	4,028	295	4,323	125	42	167	4,279	221	4,323	167	44	-	-	54
Kankun:																				
Tannah	8,607	113	8,720	1,039	22	1,061	9,580	151	9,731	443	1	444	8,720	1,001	9,731	444	1,011	-	-	617
Rutnagiree	3,909	373	4,282	193	23	216	3,954	422	4,376	521	52	573	4,282	216	4,376	573	94	357	-	-
Poonah:																				
Poonah	11,478	174	11,652	1,373	4	1,377	11,088	63	11,151	1,032	- -	1,032	11,652	1,377	11,151	1,032	-	-	501	345
Poonah Agent	58	- -	58	31	- -	31	33	- -	33	11	- -	11	58	31	33	11	-	-	25	20
Deccan Jageerdars	672	- -	672	- -	- -	- -	611	- -	611	- -	- -	- -	672	- -	611	- -	-	-	61	-
Sholapoor	4,002	6	4,008	212	1	213	3,724	13	3,737	254	5	259	4,008	213	3,737	259	-	46	271	-
Ahmednuggur	15,756	27	15,783	998	3	1,001	13,805	20	13,825	335	2	337	15,783	1,001	13,825	337	-	-	1,958	664
Nassick	- -	11	11	- -	- -	- -	- -	15	15	- -	1	1	11	- -	15	1	4	1	-	-
Khandesh	7,215	3	7,218	188	- -	188	8,109	1	8,110	246	1	247	7,218	188	8,110	247	892	59	-	-
Dharwar:																				
Dharwar	7,598	84	7,682	991	10	1,001	8,821	81	8,902	806	6	812	7,682	1,001	8,902	812	1,220	-	-	189
Belgaum	- -	45	45	- -	3	3	- -	51	51	- -	5	5	45	3	51	5	6	2	-	-
Political Agent, Southern Mahratta Country	5	- -	5	12	- -	12	4	- -	4	3	- -	3	5	12	4	3	-	-	1	9
Colaba State	1,045	- -	1,045	42	- -	42	1,228	- -	1,228	85	- -	85	1,045	42	1,228	85	183	43	-	-
TOTAL	78,839	1,443	80,282	6,148	115	6,263	81,973	1,511	83,484	5,248	140	5,388	80,282	6,263	83,484	5,388	6,019	1,027	2,817	1,902

Bombay, Suder Dewanee Adawlut, 3 July 1850.

(signed), *M. Larken*, Register.

STATEMENT showing what EUROPEAN OFFICERS presided over the CIVIL and CRIMINAL COURTS under

Names of the Zillahs.	Name of the European Officers.	Designations.	Period of holding Office.
Ahmedabad	R. Y. Bazett, Esq.	Acting Judge and Session Judge	1 January to 5 February 1849
	A. Spens, Esq.	Judge and Session Judge	15 February to 22 October 1849
	A. K Forbes, Esq.	Assistant Judge and Session Judge.	1 January to 31 December 1849
Surat	W. C. Andrews, Esq.	Judge and Session Judge	Twelve months
		Acting Assistant Judge and Session Judge.	From 16 March to 10 December 1849, 8 months and 25 days
	A. Rogers, Esq.	Acting Senior Assistant	1 January to 21 September 1849
Broach	A. B. Warden, Esq.	Judge and Session Judge	Eight months and 24 days
	L. Ashburner, Esq.	Acting Second Assistant Collector, and Magistrate in Charge of Adawlut.	25 September to 10 December 1849, two months and 16 days.
	A. Rogers, Esq.	Acting Senior Assistant Judge and Session Judge.	11 to 31 December 1849, 21 days.
Tannah	R. Keays, Esq.	Judge and Session Judge	From 1 January to 31 December 1849.
	F. Lloyd, Esq.	Assistant Judge and Session Judge.	From 14 March to 31 December 1849, being 9 months and 18 days.
Rutnagherree	F. Lloyd, Esq.	Acting Assistant Judge and Session Judge in Charge.	From 1 January to 8 March 1849
	A. K. Corfield, Esq.	Acting Senior Assistant Judge and Session Judge.	From 9 March to 31 December 1849.
Poona	H. Brown, Esq.	Judge and Session Judge	From 1 January to 28 February 1849.
	W. J. Hunter, Esq.	Acting Judge and Session Judge.	From 23 March to 11 September, and from 27 September to 31 December 1849.
	H. Newton, Esq.	Assistant Judge and Session Judge.	From 1 January to 31 December 1849.
	H. Brown, Esq.	Agent	Two months
	W. J. Hunter, Esq.	Acting Agent	Ten months
	H. Newton, Esq.	Assistant Agent	Twelve months
Sholapoor	A. K. Corfield, Esq.	Acting Judge and Session Judge.	From 1 to 9 January 1849
	W. Birdwood, Esq.	Judge and Session Judge	10 January to 31 December 1849
			Carried forward

this Presidency, during the Year 1849, and what was the proportion of Business disposed of by each.

DISPOSAL OF BUSINESS.					REMARKS.
Criminal Cases.	Originals Suits.	Appeals.	Criminal Miscellaneous Orders.	Civil Miscellaneous Orders.	
5	- -	17	131	320	From 6 to 14 February, and from 23 October to the end of the year 1849, the work performed by Mr. A. R. Forbes, as in charge, has been accounted for to that gentleman's name.
81	- -	315	1,083	1,929	
51	8	292 (*a*)	329	20,045	(*a*) The appeals disposed of by transfer are not included here.
52	2	319	1,298	3,751	
8	5	235	- -	4,650	
23	- -	111	923	6,640	
- -	- -	- -	246	1,916	Besides the criminal cases noted in column four, there were 22 cases decided by W. C. Andrews, Esq., as session judge, holding sessions at Broach.
- -	- -	14	58	590	
80	- -	234 (*b*)	3,645	15,710	This officer was absent on circuit for the 1st and 2d session at Rutnagherry, from 26 March to 30 April, and from 10 October to 27 November 1849, and also on leave of absence from 1 to 31 May 1849. (*b*) The appeals disposed of by transfer are not included here.
49	5	126 (*c*)	1,253	24,228	This officer was deputed to Rutnagherry and returned on 13 March 1849, and was on leave of absence from 16 August to 15 September 1849. (*c*) The appeals disposed of by transfer are not included here.
7	- -	44	255	1,798	Mr. Lloyd was acting for Mr. Campbell until relieved by Mr. Corfield.
32	1	477	1,218	12,749	Mr. Corfield acted for Mr. Campbell until 17 March 1849; Mr. Bazett was then appointed, and Mr. Corfield continued to act for him until 30 May 1849, when Mr. Woodcock was appointed, since which date Mr. Corfield has acted.
2	- -	62	429	1,569	
20	- -	355	1,873	8,544	
52	- -	615	201	13,016	
- -	- -	3	- -	383	
- -	5	8	- -	1,461	
- -	28	- -	- -	121	
- -	- -	- -	24	508	
80	1	254	1,276	12,873	
542	55	3,481	14,242	132,801	

STATEMENT showing what EUROPEAN OFFICERS presided over the

Name of the Zillahs.	Name of the European Officers.	Designations.	Period of holding Office.
			Brought forward - - -
Ahmednuggur -	W. J. Hunter, Esq. -	Judge and Session Judge - -	Two months and 15 days - -
	R. Y. Bazett, Esq. -	Acting Session Judge - -	Two months and 15 days - -
	C. J. Prendergast, Esq.	Ditto - - ditto - - -	Three months and 21 days -
	J. W. Woodcock, Esq.	Ditto - - ditto - - -	Two months and 11 days - -
	J. W. Woodcock, Esq.	- - Acting Joint Judge and Session Judge.	Thirteen days - - - -
	D. C. Leighton, Esq. -	- - Acting Assistant Judge and Session Judge.	One month and 13 days - -
	H. P. St. G. Tucker, Esq.	Assistant ditto - - -	Ten months and 15 days - -
Khandesh - -	W. J. Hunter, Esq. -	Judge and Session Judge - -	- - Holding sessions from 15 to 20 January 1849.
	H. P. St. G. Tucker, Esq.	- - Acting Senior Assistant Judge and Session Judge	From 1 to 30 January 1849 -
	J. W. Woodcock, Esq.	- - Senior Assistant Judge and Session Judge.	- - From 31 January to 8 March, and from 26 March to 13 June 1849.
	Dr. Atkinson - -	- - Assistant Magistrate in Charge Adawlut.	From 9 March to 24 March 1849
	R. Y. Bazett, Esq. -	Judge and Session Judge - -	- - From 14 June to 31 December 1849.
	R. S. Bagshaw, Esq. -	Assistant Judge & Session Judge	- - From 2 November to 31 December 1849.
	W. H. Havelock, Esq.	- - Second Assistant Collector and Magistrate in Charge Adawlut.	- - From 22 December to 31 December 1849.
Dharwar - -	W. E. Frere, Esq. -	Judge and Session Judge - -	One year - - - - -
	M. A. Coxon, Esq. -	Assistant Judge and Session Judge	Five months and six days - -
	A. B. Warden, Esq. -	- - Acting Assistant Judge and Session Judge.	Ten days - - - - -
Belgaum - -	J. D. Inverarity, Esq. -	- - Acting Political Agent, S. M. County.	1 January to 2 November 1849 -
	H. W. Reeves, Esq. -	Political Agent, S. M. Country -	3 November to 31 December 1849
Colaba - - -	E. C. Jones, Esq. -	Agent - - - - - -	- - From 1 January to 31 December 1849.
			TOTAL - - -

Bombay, Sudur Dewanee Adawlut, 3 July 1850.

CIVIL and CRIMINAL COURTS under this Presidency, during the Year 1849, &c—*continued.*

DISPOSAL OF BUSINESS.					REMARKS.
Criminal Cases.	Original Suits.	Appeals.	Criminal Miscellaneous Orders.	Civil Miscellaneous Orders.	
542	55	3,481	14,242	132,801	
8	1	21	338	1,301	In addition to the work performed by the judges and session judges as herein shown, the number of criminal cases confirmed and reviewed on petitions by them during the period embraced in this statement is as follows:
13	4	41	582	2,111	
21	13	73	1,077	7,409	
11	6	74	560	2,768	
- -	- -	12	66	246	
9	- -	22	132	5,132	
23	4	92	289	26,498	Mr. D. C. Leighton was acting assistant judge and session judge from 1 January to 13 February 1849. Mr. H. P. St. G. Tucker, as assistant judge and session judge from 14 February to 31 December 1849. The assistant judge, Mr. Tucker, was absent from the Sudur station on leave from 20 August to 1 October 1849. In last year Mr. Hunter, the judge and session judge, was absent from the Sudur station as follows:—From 6 January to 4 February 1849 on circuit to Dholl; from 16 March transferred to Poona as acting judge and session judge of that place, and acting agent for sirdars in the Deccan. Mr. Bazett was acting judge and session judge from 23 March to 8 June 1849. Mr. Prendergast was acting judge and session judge from 11 June to 2 October 1849. Mr. Woodcock was acting joint judge and session judge from 1 to 13 January 1849, and acting judge and session judge from 20 October to 31 December 1849.
8	- -	- -	- -	2	(*a*) Two cases against prisoner (Luxumon Aya Wullud Nagaya) entered as disposed of in the return, for the month of September 1849, have since been readmitted, and consequently they have been omitted in the statement. In addition to the number of criminal cases shown as disposed of in this return, one case from the magisterial department was reviewed by Mr. Hunter while holding sessions at Dhoolia, and five cases by Mr. Bazett, from 14 June up to 31 December 1849. Orders in the English department, or outward English letters, are not entered in the accounts of miscellaneous business.
6	- -	1	18	1,435	
26	1	88	557	4,545	
- -	- -	- -	52	517	
(*a*) 74	6	157	591	7,551	
2	- -	- -	90	1,603	
- -	- -	- -	35	547	
156	- -	375	(*b*) 3,801	(*c*) 19,879	(*b*) This includes three cases from the assistant session judge sent up for confirmation, and ten cases appealed to the session judge. (*c*) This includes 28 inquiries into petitions of persons claiming to sue or defend as paupers, and 59 cases of persons claiming to be declared heirs or executors to persons deceased. (*d*) This does not include 165 cases transferred to the judge's file on Mr Coxson's departure to assume charge of his appointment as first assistant to the commissioner of Sattara, nor one transferred previous to that.
30	4	(*d*) 265	45	1,073	
3	1	- -	66	475	
- -	3	2	- -	42	
- -	1	1	- -	4	
111	16	85	2,612	4,064	
1,043	115	4,790	25,153	220,003	

Names of European Officers.	Confirmed.	Reviewed on Prisoners' Petitions.
W. J. Hunter, Esq. - - -	4	10
R. Y. Bazett, Esq - - -	4	5
C. G. Prendergast, Esq. - -	2	2
J. W. Woodcock, Esq. - -	1	2
TOTAL - - -	11	19

(signed) *M. Larken*, Register.

Appendix, No. 15.

RESOLUTION.

Resolved, That the following letter be addressed to the Register of the Sudder Dewanee Adawlut, in reply to his letter, dated the 31st July last, No. 1,975, submitting the returns of civil business transacted by the several judicial authorities under this presidency during the year 1849.

No. 6,016 of 1850.

JUDICIAL DEPARTMENT.

No. 9,835. To the Register of the Sudder Dewanee Adawlut.

Sir,

I AM directed by the Right Honourable the Governor in Council to acknowledge the receipt of your letter, dated the 3d July last, No. 1,975, submitting the returns of civil business transacted by the several judicial authorities under this presidency during the year 1849.

Ahmedabad. 2. The results presented by the returns from Ahmedabad are favourable to the civil administration of that zillah during the year reported on. They show an increase in the aggregate number, both of original suits and appeals disposed of. The arrears, however, although less, are very heavy; and his Lordship in Council hopes that the expectation of the Court of seeing these arrears speedily cleared away by the assistance of the joint judge sanctioned for this zillah will be realized.

Suits. 3. The file of original suits from Surat does not suggest any remarks from Government. His Lordship in Council has observed with satisfaction the great reduction in the arrears of appeals.

Broach. 4. The Broach files are unsatisfactory; they exhibit a great increase in arrears, both of original suits and appeals: the number of cases disposed of, as shown in the file of the former, although little in excess compared with that given in the returns of the previous year, is still considerably less than the decisions of the year preceding it. This result is not creditable to the several functionaries of this division of the Surat zillah, and his Lordship in Council desires that they may be so informed.

Tannah. 5. The amount of work performed in the Tannah zillah shows an excess of original suits disposed of; but it should be borne in mind that this excess is over the returns of the previous year, which exhibited a considerable decrease of decisions compared with the returns for 1847. As respects the appeal file, his Lordship in Council concur with the Court, that because there were fewer cases for disposal during the year, "there no longer existed a necessity for the harassing exertions made by the European officers in 1848," seeing that the arrears have increased.

6. Adverting to the 13th para., I am desired to observe that Government have recently received from Calcutta forms used by the Mofussil courts under that presidency in issuing process for execution within the jurisdiction of Her Majesty's courts. The Honourable Company's solicitor has been requested to report as to the expediency of introducing similar forms at this presidency. When his opinion has been received, Government will address the Sudder Adawlut on the subject.

Rutnagherry. 7. The great increase in the decisions of appeals, especially on merits, as observable in the returns from this collectorate, is very creditable to Mr. Corfield. By the further continued exertions of the senior assistant judge, Government hopes that the arrears now pending will be speedily reduced.

Poonah. 8. The files of the Poonah zillah are not satisfactory; they show a diminution in the amount of work performed, especially with regard to original suits. Government approve of the Court having addressed to the judge the communication alluded to in the 17th para. of your letter. The reduction by nearly one-half of the appeals in arrear is however favourable.

9. The Poonah agent's file also exhibits a decrease in decisions both of original suits and appeals; had the exertions of the agent and his assistant during the year reported on equalled their exertions during the previous year, there would have remained no arrears.

Deckan Jagheerdars. 10. The reduction by nearly one-half of the arrears on the files of the Deckan Jagheerdars is satisfactory. The falling off in the decisions would appear to have been owing to the same cause which was apparent on inspecting the returns of the previous year, viz., the reduction of their courts.

11. His Lordship in Council concurs with the Court in considering the returns of original suits from the Sholapoor zillah unsatisfactory, and approves of the communication made to the judge to the effect stated in the 22d para. of your letter. It is further to be remarked with regard to this file, that the number of decisions has decreased since 1847 by nearly one-third. The appeal file does not call for any remarks from Government.

Ahmednuggur. 12. The returns from Ahmednuggur present a very unfavourable contrast as exhibiting a considerable decrease in decisions, and increase in arrears, notwithstanding there were fewer suits instituted, and fewer appeals preferred. The causes assigned may perhaps be partly admissible, but his Lordship in Council desires that the Court will impress on the several functionaries of this zillah the necessity for greater exertions on their part for the future.

13. With

Candesh.

13. With the exception of an increase in arrears of original suits, the files from the Candesh zillah are satisfactory. This increase, however, is not owing to any laxity on the part of the functionaries in the performance of their work, for the decisions show an excess in the aggregate, but to a more than proportionate increase in the number of suits filed. With regard to the letter quoted in the 28th para. of your letter, I am desired to state, that a further reference will be made to the Resident at Hydrabad, to expedite the return of the summons therein referred to.

Dharwar.

14. The arrears of original suits on the files of the Dharwar zillah are still heavy. It is, however, satisfactory to observe, that the cause is not attributable to any want of exertion on the part of the deciding authorities, as the amount of their work shows an excess by nearly one-sixth, compared with the returns of the previous year, and by nearly one-half contrasted with those of 1836, from which year the decisions have been on the increase. The decrease in decisions, and increase in arrears on the appellate file are to be regretted; but Government are of opinion, that under the explanation afforded by the judge, he is exonerated from all blame in this respect.

Southern Mahratta Country political agent.

15. The state of the files of the political agent in the Southern Mahratta Country calls for no comments from Government, the cause of the increase in arrears of original suits having been accounted for by him satisfactorily.

Colaba.

16. The contrast presented by the returns from Colaba is, on the whole, satisfactory. His Lordship in Council considers both the agent and the moonsiff of this state fully entitled to the commendations expressed by the Court.

Sudder Adawlut.

17. Under the circumstances stated in the 37th and succeeding paras. of your letter, no comments would appear to be necessary on the file of the Sudder Adawlut.

General results.

18. The state of the files of original suits in the aggregate are, on the whole, satisfactory. They show an increase in the number of cases disposed of over the returns of the previous year; but on a contrast with those of the year preceding it, the work performed during the year reported on would appear to be less by about four per cent. The increase in arrears may be fairly attributed to the increase in the number of suits instituted, and the reduction by more than one-half of cases remaining undisposed of for longer than a year is favourable.

19. With respect to the suggestion contained in the latter part of the 34th para. of your letter, for better adjusting the division of work among the subordinate functionaries, I am instructed to state that his Lordship in Council will be happy to have before him any plan the Court may propose to adopt for ensuring this object.

20. The general appellate file contrasts very unfavourably, as exhibiting a falling off in decisions in the aggregate at about 15 per cent., and on merits at about 25 per cent.

21. Adverting to the remarks contained in the 35th para. of your letter, I am desired to observe, that however fortuitous the causes may have been, Government still regret to gather from those remarks, that the relief afforded to the Ahmedunggur zillah by separating Candesh from it has apparently not been attended with immediate advantage.

I have, &c.

Bombay Castle, 10 October 1850. (signed) *J. G. Lumsden,*
Secretary to Government.

(signed) *Falkland,*
J. P. Willoughby,
D. A. Blane.

No. 83 of 1850.

JUDICIAL DEPARTMENT.

To *F. J. Halliday,* Esq., Secretary to the Government of India, in the Judicial Department. No. 6,017.

Sir,

No. 9,836.

I AM directed by the Right Honourable the Governor in Council to transmit to you, for the information of the Honourable the President in Council, copy of a letter from the Register of the Sudder Dewanee Adawlut, No. 1,975, dated the 3d July last, submitting returns of civil business disposed of by the authorities under this presidency during the year 1849, together with a copy of my reply of this date.

I have, &c.

Bombay Castle, 10 October 1850. (signed) *J. G. Lumsden,*
Secretary to Government.

(True extract.)

(signed) *J. G. Lumsden,*
Secretary to Government.

BOMBAY.

CRIMINAL JUSTICE, 1850.

List of Contents.

From.	To.	Subjects.	Date of Document.	Date of Cons.
		Annual and Periodical Reports. Criminal Returns.	1852.	1852.
Government -	- - Honourable Court of Directors.	Transmitting the Criminal Returns for 1850 -	16 April, No. 14	—
Register Sudder Adawlut.	- - Secretary to Government.	Submitting the above - - - - - -	26 January	April, No. 3,293/94.
Secretary to Government.	- - Register Sudder Adawlut.	- - The Observations and Instructions of Government on the above communicated.	15 April	April, No. 3,295.
Secretary to Government.	- - Secretary to Government of India.	- - The Returns and the Reply of Government forwarded.	15 April	April, No. 3,296.

EXTRACT from the Proceedings of Government in the Judicial Department.

Jud. Cons. 1852. April, No. 3,293.

From the First Assistant Register of the Suddur Foujdarree Adawlut, dated 26th January 1852, No. 263.

Present: John Warden and P. W. Le Geyt, Esquires.

Sir,

I have the honour, by direction of the Court of Suddur Foujdaree Adawlut, to submit the following tables, showing the state of crime and of the police administration of this presidency for 1850, drawn up agreeably to the forms furnished with your letter, No. 3,403, of the 17th December 1847.

No. 1.—Of the Number of Cases before and disposed of by the Village Police.
No. 2.—Ditto - - - ditto - - - District Police.
No. 3.—Ditto - - - ditto - - - Magistrates and Assistant Magistrates.
No. 4.—Ditto - - - ditto - - - Session Judges.
No. 5.—Ditto - - - ditto - - - Sudder Foujdaree Adawlut.
No. 6.—Of the Number of References to Criminal Courts of superior jurisdiction.
No. 7.—Of the result of such References.
No. 8.—Of the Sentences passed by the Village Police.
No. 9. Ditto - - - ditto - - - District Police.
No. 10.—Ditto - - - ditto - - - by the Magistrates and Assistant Magistrates.
No. 11.—Ditto - - - ditto - - - by the Session Judges.
No. 12.—Ditto - - - ditto - - - by the Sudder Foujdaree Adawlut.
No. 13.—Of the Average Duration of Cases referred to the Suddur Foujdaree Adawlut.
No. 14.—Of the Number of Convicts in the several Gaols.

2. The four following tables required by the Government letter above quoted are not submitted, as being unsuited to the circumstances of this presidency.

1. Of the Number of Cases before and disposed of by Suddur Ameens (No. 3 of the forms), which description of officers disposed of no criminal cases.
2. Of the Number of Cases before and disposed of by Principal Suddur Ameens (No. 4 of the forms), who dispose of no criminal cases.
3. Of the Sentences passed by Suddur Ameens (No. 12 of the forms).
4. Ditto - - ditto - - by Principal Suddur Ameens (No. 13 of the forms).

3. Appended to the tables herewith submitted is a specification of crime for 1850 contrasted with 1849, and a few of the elucidatory remarks contained in the reports of the several local authorities.

4. I am further instructed to submit an abstract statement of the number of criminal cases referred or appealed to the Suddur Foujdaree Adawlut, and of the orders passed thereon, inclusive of cases disposed of by the judges as judicial commissioners. The following gaol hospital returns are also submitted.

No. 1.—General Abstract of the Returns of Sick in the Gaols.
No. 2.—General Results of ditto - - ditto.
No. 3.—General Abstract of the Returns of Sick of Gangs of Convicts employed on the Roads at a distance from the Gaols.
No. 4.—General Results of ditto - - - ditto.
No. 5.—Abstract, showing the Average Number of Prisoners and the Number of Deaths in each of the Gaols.

5. The latter five statements, though not required by the Government letter above quoted, are submitted in compliance with previous orders, which are not stated to be superseded; and I am desired to add, that this being the first year of the introduction of the new form of criminal returns, considerable difficulty has been encountered in reducing the mode of preparing them in the offices of the subordinate authorities to uniformity, which has occasioned much delay.

I have, &c.
(signed) *J. Morris*,
First Assistant Register.

Bombay, Suddur Foujdarree Adawlut,
26 January 1852.

No. 1. Village Police.

	1849.	1850.
Depending	—	—
Apprehended during the year	2,400	2,398
Total	2,400	2,398
Discharged without trial	824	786
Acquitted after investigation	531	351
Convicted and punished	1,045	1,261
Depending	—	—
Total	2,400	2,398

Note.—The form furnished with the Government letter, No. 3,403, of the 17th December 1847, is deviated from by the substitution of "apprehended" for "summoned" in the second entry, as the most suitable.

No. 2.—District Police.

	1849.	1850.
		D.
Depending	371	313
Apprehended during the year	58,810	60,676
Total	59,181	60,989
	A.	B.
Discharged without trial	18,151	17,765
Acquitted after investigation	15,829	16,564
Convicted and punished without reference to magistrate	24,854	26,352
Ditto, after ditto	—	—
	C.	
Depending	347	308

Note.—Two prisoners who died before trial are included in A., and one in B. The difference, 34, between the numbers in C. and D. is caused by the transfer of that number of prisoners to Statement No. 3, they having been tried by the assistant magistrate. The entry, "Convicted and punished, after reference to the magistrate," required by the forms furnished with the Government letter, No. 3,403, of the 17th December 1847, is necessarily blank, the Bombay Regulations not providing for references to magistrates by district police officers in cases which may be disposed of by themselves.

Appendix, No. 15.

No. 3.—Magistrates and Assistant Magistrates.

	1849.	1850.
Depending	585	572
Apprehended during the year	13,111	15,514
Total	13,696	16,086
Discharged without trial	3,317	4,295
Acquitted	2,667	3,096
Convicted	4,021	4,792
Committed to session judge, &c.	2,209	2,455
Otherwise disposed of	944	867
Depending	538	581

Note.—The total of "depending" and "apprehended" in 1849, according to statements 1, 2, 3, is 75,277. The "apprehended and brought to trial," and of "brought from last return," according to columns 3, 4, 5, of the return for 1849, is 72,760, showing a difference of 2,517, which is owing to the omission in the old form of return of persons apprehended on suspicion, but afterwards liberated without trial.

No. 4.—Session Judges.

	1849.	1850.
Depending	129	182
Committed during the year	2,209	2,455
Total	2,338	2,637
Discharged without trial	18	17
Acquitted	786	853
Convicted	1,066	1,258
Referred to Sudder Foujdaree Adawlut	209	252
Otherwise disposed of	77	94
Depending	182	163

No. 5.—Suddur Foujdaree Adawlut.

	1849.	1850.
Depending	—	—
Referred during the year	209	252
Total	209	252
Released unconditionally	20	18
Ditto on security	-	1
Convicted	186	196
Otherwise disposed of	3	4
Depending	-	33

Note.—The form furnished with the Government letter, No. 3,403, of the 17th December 1847, is deviated from, by the substitution of "referred" for "committed" in the second entry, as the most suitable expression.

No. 6.—References to Criminal Courts of Superior Jurisdiction.

	1849.	1850.
Depending	18	28
From village and district police	559	771
Ditto, magistrates and assistant magistrates, and session judges	253	262
Ditto, session judges and magistrates to the Suddur Foujdaree Adawlut	497	386
Total	1,327	1,447

Note.—The form furnished with the Government letter, No. 3,403, of the 17th December 1847, is deviated from by the omission of the words "and circuit" between session and "judges," and by the alteration of entries 2, 3, and 4, to suit present circumstances. The form provides for no entry from the assistant magistrate to the magistrate, but it is requisite.

No. 7.—Result of References in preceding Table.

	1849.				1850.			
	Reference Rejected.	Sentence Confirmed.	Sentence Mitigated.	Sentence Annulled.	Reference Rejected.	Sentence Confirmed.	Sentence Mitigated.	Sentence Annulled.
From village and district police courts	22	385	34	104	71	504	84	105
Ditto, magistrates and assistant magistrate, and the session judges	44	173	18	21	60	152	14	37
Ditto, session judges and magistrates to the Suddur Foujdaree Adawlut	331	90	15	62	216	101	15	54
Depending	28				34			

Note.—The form is deviated from.—*See* Note to Statement 6.

No. 8.—Sentences by Village Police.

	1849.	1850.
Confined in village chundee	1,045	1,261
Ditto in the stocks	—	—
Total	1,045	1,261

Note.—The entry "fined," provided for in the form, is omitted, as unsuited to the circumstances of this presidency.

Appendix, No. 15.

No. 9.—Sentences by District Police.

	1849.	1850.
Confined without labour	1,449	2,482
Confined in the stocks	1,156	1,191
Fined	22,249	22,679
Total	24,854	26,352

Note.—The entry "Confined in the stocks," not provided for in the form, is added to this statement.

No. 10.—Sentences by Magistrates and Assistants.

	1849.	1850.
Imprisonment above a year	—	—
Ditto 9 to 12 months	260	236
Ditto 6 to 9 months	125	112
Ditto 3 to 6 months	539	399
Ditto 3 months and under	1,193	1,464
Flogged and discharged	36	46
Fined	1,868	2,535
Total	4021	4792

Note.—Prisoners sentenced to fine are also sentenced to imprisonment in default of payment.

No. 11.—Sentences by Sessions Judges.

	1849.	1850.
	A.	
Imprisonment 5 to 7 years	78	93
	B.	
Ditto 3 to 5 years	189	196
Ditto 1 to 3 years	420	508
Ditto 1 year and under	214	310
Fined	163	151
Flogged and discharged	2	—
Otherwise disposed of	—	—
Total	1,066	1,258

Note.—An error in the Sholapore return for 1849, in respect to the entries A. and B., brought to notice by the session judge, is corrected in this return. The words "and circuit," required by the form, are omitted in the heading as inapplicable.

No. 12.—Sentences by the Sudder Foujdaree Adawlut.

	1849.	1850.
Death	19	13
Transportation for life	118	88
Imprisonment for life	6	1
Ditto 10 to 14 years	3	12
Ditto 7 to 10 years	22	26
Ditto for less than 7 years	18	56
Otherwise disposed of	—	—
Total	186	196

Note.—The entry, "Transportation for less than life," provided for in the form, is omitted.

No. 13.—Average Duration of Cases referred to the Sudder Foujdarry Adawlut.

Years.	From Apprehension to Commitment.	From Commitment to Reference.	Transmission.	From Receipt of Reference to Sentence.	Total from Apprehension.
	Days.	*Days.*	*Days.*	*Days.*	*Days.*
1850	50	29	19	11	109

No. 14.—Prisoners in Gaols.

	1849.	1850.
Imprisonment for life (with labour in irons)	141	131
Ditto (with labour without irons)	70	65
Ditto 10 to 14 years	318	270
Ditto 7 to 10 years	540	495
Ditto less than 7 years	2,786	2,762
Ditto without labour	458	499
Total on 31st December	4,313	4,222
Deaths in the year	251	318

Note.—The entry "Imprisonment for life, with labour without irons," not provided for in the form, is added.

Appendix, No. 2.

General Remarks.

The following is a specification of Crime in 1850 in contrast with 1849.

	1849.	1850.
Adultery	213	201
Assault with homicide	15	26
Ditto, with wounding or other violence	503	499
Ditto, simple	13,564	14,022
Arson	677	570
Child stealing	20	27
Forgery, or counterfeiting the coin	95	103
Homicide	33	39
Murder	165	146
Perjury	155	167
Rape	69	84
Receiving stolen goods	374	421
Gang robbery, with murder	18	13
Ditto - with violence	221	204
Ditto - unaggravated	56	81
Robbery, including burglary and cattle stealing, with murder	13	9
Ditto ditto with violence	2,087	2,211
Ditto ditto unaggravated	3,667	4,334
Theft, with murder, including that of children for the sake of ornaments	11	14
Ditto, simple	7,276	8,406
Treason, rebellion, and riot	5	19
Thuggee		1
Miscellaneous Offences, viz.:		
Abuse of authority	25	69
Abusive language	9,342	9,481
Abortion, procuring and attempting, or assistant at ditto	70	76
Attempt at theft or robbery	639	783
Breach of contract	67	84
Breach of religious law	153	124
Breaking or destroying boundaries	30	60
Bribery, and attempt at ditto	120	192
Conspiracy	130	112
Concealment of robbery or theft	17	19
Concealment of murder	7	3
Dhurna	5	8
Embezzlement	53	83
Escape from custody, and attempts and connivance at ditto	49	71
Fraud	302	277
Failure to furnish security	62	30
Infraction of police rules	999	729
Jhansa	431	509
Neglect of duty and disobedience of orders	916	950
Return from banishment or transportation	30	36
Suicide, attempts at	27	22
Traga, and attempts at	73	103
Uttering base coin and using false weights	159	263
Not included in the above	2,408	2,301
Total	45,351	47,982

1. The

1. The above exhibits an excess of 2,631 in the total number of crimes in 1850, compared with 1849; but it is satisfactory to observe that the increase is mostly confined to trivial offences, and that there is a decrease under,

1. Murder.
2. Gang robbery with murder.
3. Gang robbery with violence less than murder.
4. Robbery with murder.
5. Arson.
6. Adultery.

The head of "Assault with wounding," which in the aggregate shows a decrease, is in excess in the Ahmedabad magistracy, owing, the magistrate states, to the prevailing practice among the people of that part of the country of going armed on all occasions, which practice he recommends to be suppressed; but the Court, I am desired to state, see no good reason for changing the opinion on the subject expressed in its letter, No. 12, of the 3d January last.

2. A considerable decrease in gang robbery, in the Kaira magistracy, is ascribed to the vigilance of the police, and an increase under the same head, in the Surat magistracy, is stated to be owing to distress occasioned by a failure of the rains. The returns furnished by the magistrate of Belgaum show a remarkable decrease in gang robbery and murder, there having been 26 of the latter and 26 of the former in 1849, and only 9 of the latter and 6 of the former in 1850. In the Dharwar magistracy, a decrease of crime is attributed to the employment afforded to the tribe of Wudurs in constructing numerous tanks and other public works undertaken during the past year, especially in the Southern Talookas, this class of people being said to be prone to plunder when unemployed.

3. The sums lost by robbery, and those recovered through the instrumentality of the police, together with the amount destroyed by arson in the several divisions of the presidency, are set down as follows:—

	LOST BY ROBBERY.	RECOVERED.	LOST BY ARSON.
Ahmedabad	90,082	6,178	3,299
Kaira	36,140	3,016	5,562
Broach	27,138	4,748	4,831
Surat	49,528	5,966	1,865
Tannah	48,965	8,072	2,858
Rutnagherry	15,798	3,762	750
Poona	33,928	25,124	209
Ahmednuggur	29,235	10,638	1,296
Nassick	15,126	1,658	185
Sholapore	32,932	4,193	280
Belgaum	48,144	28,529	1,028
Dharwar	43,330	5,240	1,670
Khandeish	71,971	42,988	201
Colaba	6,028	448	—
TOTAL	558,345	150,560	24,034

4. The above exhibits great disproportion in the amounts stolen in the several divisions as well as in the sums recovered. In respect to the heavy amount stolen in the Khandeish magistracy (more than a moiety of which has been recovered), the excess, compared with 1849, is reported to be owing to two extensive gang robberies (in one of which 21,428 rupees was carried off, and 17,955 rupees in the other) committed by plunderers by profession from

Appendix, No. 15.

the Marwar Country. The amount of stolen property recovered in the Poonah magistracy is larger in proportion than elsewhere, and reflects great credit on the exertions of the police.

5. As regards the loss by arson, which is now, and always has been, heaviest in Guzerat, it is conjectured by one of the magistrates of that province (the magistrate of Surat) that most of the cases reported were merely accidental fires. He also reports that the town of Bardolee suffered severely from fire, but that there was no suspicion of its having been the work of an incendiary.

6. The supposed number of offenders is reported be 96,591, and the number apprehended 78,366. Of the offenders brought to trial, the number who could read and write is stated at 8,123, and the number tried for second offences 2,503. The number of supposed offenders in the Dharwar magistracy alone is set down at 4,300, which, the magistrate observes, forms a vast body of criminals; but he explains, that under existing orders, every person against whom a complaint has been made is apprehended, and shown as engaged in the offence imputed to him, and that it happens that many persons are included in the list of criminals who, in fact, are innocent, and the crime with which they are charged has never been committed.

7. On the subject of the general state of the police, the magistrate of Ahmedabad notices the inadequate remuneration of mookies or police patels, and promises to return to the subject on the completion of certain inquiries he is making. He reports that strict injunctions have been issued throughout his charge to muster suspicious characters every night; and he recommends that extended powers be given to police amildars, being of opinion that they might safely be trusted to decide cases requiring heavier punishment than those they are now in the habit of disposing of; but he proposes that the sentences passed by them should be subject to the confirmation of the magistrate and assistant magistrate.

8. The magistrate of Broach refers to a report he made to the Judicial Commissioner, in which he stated that he could confidently speak well of the stipendiary police of his charge as a body; but that he was unable to say anything favourable of the wutania or village hereditary police. To the former, aided by detachments of the Guyerat provincial battalion and Guzerat irregular horse, he considers is owing the present peaceable condition of that part of the country; but the latter, he states, is unfortunately so badly remunerated by grants of land, &c., and are, at the same time, so hampered with wretched families and poorer brethren, that the village bheel, kolie, and tulavio establishments, are held in far more dread than esteem, and require quite as much looking after on the part of the patels and patrolling bodies, as do the worst characters in the country. The report containing these and other remarks on the subject of the police of Broach is now before the Judicial Commissioner, and the Court has every reliance that the subject will receive that functionary's attention.

9. The magistrate of Tannah again refers to the reduction of his police corps as an evil; but he considers that the capture of the remnants of the kolie gangs affords proof of the efficiency of the police system of his charge. In the Rutnagherry division of the Konkun, the only stipendiary police, (if we except the magistrate observes, the Government peons, who do duty in both the revenue and police departments) is the Rutnagherry Rangers, which the magistrate considers is too reduced in number, and too burthened with onerous duties, to be able to render the efficient aid it otherwise would. The system of night watch by the villagers is reported to be kept up throughout this division; but it is added that much cannot be expected as watchmen from men who are obliged to labour all day long for a livelihood. The magistrate also reports that he cannot discover that any organized police ever existed in the Peishwa's time in any portion of the Konkun.

10. It is a general complaint in the Kaira magistracy (it is stated by the magistrate), that the numerical strength of the police is insufficient, and in some villages the inhabitants have entertained watchmen at their own cost, for the protection of their property. These watchmen, it appears, sometimes fail to make good the losses from robberies which they are bound to do by their agreements, on which point the magistrate observes: "I am not aware of there being any regulation authorising a magistrate to enforce such private arrangements; the only remedy the parties have appears to me to be by civil action." He further states, that if parties of the kolie police corps were more numerously stationed throughout the country, it would be the means of diminishing crime greatly.

11. The magistrate of Sholapore, in observing that crime has not diminished in his charge, remarks, that its frontier position, and the absence of an organized village police, afford great facilities for the commission of offences. The Ahmednuggur magistracy is reported to have exhibited great tranquillity during the year under report, there having been no unusual degree of insecurity to life from violence or sickness, and all the necessaries of life having been procurable at fair average rates. In the subdivision of Nassick, the magistrate observes that crime was more against the individual than against the community.

12. The

12. The new police system in the Belgaum magistracy is spoken of in terms of approbation by the magistrate, who states that he has no hesitation whatever in saying that it is already very efficient, and has given satisfaction to everybody, excepting a few shetsundies, who express discontent. And this may fairly be attributed to the long time which has elapsed since remuneration to the scale fixed for the minimum has been promised, and never to this time fulfilled.

13. Taking the number apprehended of the supposed number of offenders as a criterion to judge by, the police is more efficient in the Belgaum, Nassick, Poona, Rutnagherry, Tannah, and Surat divisions than in any of the other divisions of the presidency, especially in the Ahmedabad and one or two other of the divisions in Guzerat; but it has become a trite remark, which is not the less true, however, that the number of supposed offenders, as reported to the authorities by the sufferers, is never to be depended on.

14. As regards the statistics exhibited by the Gaol Hospital Returns, it will be seen that the rate of mortality exceeds 6 per cent. in only the Broach, Surat, Tannah, Ahmednuggar, and Ahmedabad gaols. The rates in each of the gaol hospitals are as follows:—

Ahmedabad	gaol	7·421	per cent.
Kaira	„	4·166	ditto
Surat	„	20·814	ditto
Broach	„	25·563	ditto
Tannah	„	8·784	ditto
Rutnagherry	„	2·839	ditto
Poona	„	2·258	ditto
Sholapoor	„	5·759	ditto
Ahmednuggur		7·323	ditto
Nassick	„	2·272	ditto
Khandesh	„	5·323	ditto
Dharwar	„	3·143	ditto
Colaba	„	5·970	ditto

15. The average mortality of six per cent. is exceeded in the Broach, Surat, Tannah, Ahmedabad, and Ahmednuggur gaols. Out of a total of 26 deaths in the last-mentioned gaol, 10 occurred from cholera. In the Broach gaol there were 34 deaths, of which 13 were from cholera and diarrhœa, and there were 25 out of 46 from the same diseases in the Surat gaol, and 8 from dysentery. In the Tannah gaol there were 7 deaths from cholera, 9 from diarrhœa, 11 from intermittent fever, and 16 from ulcers, out of a total of 73. In the Dharwar gaol, besides 21 deaths in the gaol hospital, giving a rate of 3·143, there were 21 deaths from cholera among the prisoners, which increases the rate to a little more than 6½ per cent., but they were not shown in the hospital return, because the cases were not medically treated, most of the convicts attacked suppressing all knowledge of it until too late.

16. On the whole, the results shown by this report are considered favourable, inasmuch as crime in general has not materially increased, whilst the most serious offences have diminished. The Court would also direct the attention of Government to the favourable result of the reform, as far as it has gone, of the village police in Belgaum, as it affects crime in that district, and would observe that there appears to be no reason to believe that equally good results would not follow similar measures in other zillas.

(signed) *J. Morris*, First Assistant Register.

Bombay, Sudder Foujdaree Adawlut,
26 January 1852.

ABSTRACT STATEMENT, showing the Number of CRIMINAL CASES Referred or Appealed Judicial Commissioners) during the Year

1.	CASES REFERRED FOR CONSIDERATION.								Cases called for from the Session Judges and Magistrates; on perusal of the Monthly Criminal Returns, and the Petitions of Appeal shown in Columns 31 to 36.							Cases Referred on a Difference of Opinion between the Session Judge and Magistrate, and on Doubtful Points, and by the Magistrate to Extend the Period of Imprisonment in Cases in which Prisoners have failed to give Security for Good Conduct.						
	2. Cases Pending on the 1st January 1850.	3. Cases received during the Year 1850.	4. Total Number of Persons under Trial.	5. Number of Persons Convicted.	6. Number of Persons whose Sentences were Mitigated.	7. Number of Persons Acquitted.	8. Number of Persons whose Cases were Remanded.	9. Number of Cases Pending at the end of the Year 1850.	10. Pending on the 1st January 1850.	11. Received during the Year 1850.	12. TOTAL.	13. Order Confirmed.	14. Order Modified.	15. Order Reversed.	16. Pending at the end of the Year 1850.	17. Pending on the 1st January 1850.	18. Received during the Year 1850.	19. TOTAL.	20. Sentence Confirmed.	21. Sentence Modified.	22. Sentence Reversed.	23. Pending at the end of the Year 1850.
	7	138	246	132	93	21	–	6	9	170	179	101	15	54	9	4	41	45	18	3	24	–
1849 -	2	115	219	118	56	25	2	7	7	169	176	90	15	62	9	3	36	39	13	11	11	4
1850 -	7	138	246	132	93	21	–	6	9	170	179	101	15	54	9	4	41	45	18	3	24	–
Increase	5	23	27	14	37	–	–	–	2	1	3	11	–	–	–	1	5	6	5	–	13	–
Decrease	–	–	–	–	–	4	2	1	–	–	–	–	–	8	–	–	–	–	–	8	–	4

Bombay, Sudder Foujdaree Adawlut,
26 January 1852.

to the Sudder Foujdaree Adawlut (inclusive of Cases disposed of by the Judges as 1850, and of the Orders passed thereon.

Referred by the Judicial Commissioners.							Petitions of Appeals against the Decision of the Session Judges and Magistrates.						Of the 398 Trials decided during the Year 1850.	Cases referred under the Regulations called for on perusal of the Monthly Criminal Returns, and on Petitions of Appeals.	Cases disposed of by the Judicial Commissioners.	REMARKS.
24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.	35.	36.				
Pending on the 1st January 1850.	Received during the Year 1850.	Total.	Sentence Confirmed.	Sentence Modified.	Sentence Reversed.	Pending at the end of the Year 1850.	Pending on the 1st January 1850.	Received during the Year 1850.	Total.	Petition Rejected.	Petition Admitted and Proceedings called for.	Pending at the end of the Year 1850.				
													Honourable J. P. Willoughby, recorded his opinion - - -	3	–	
													A. Bell, Esq., ditto -	141	145[1]	[1] From 2d August to 30th November.
													J. Warden, Esq., ditto	305	–	
													P. W. Le Geyt, Esq., ditto - - -	173	439[2]	[2] From 24th March to 31st July.
													G. Grant, Esq., ditto -	201	218[3]	[3] From 1st January to 7th April, and from 11th to 31st December.
													Total - - -	823	842	
1	43	44	21	6	17	–	–	527	527	216	309	2				
–	40	40	11	6	22	1	3	545	548	331	217	–				
1	43	44	21	6	17	–	–	527	527	216	309	2				
1	3	4	10	–	–	–	–	–	–	–	92	2				
–	–	–	–	–	5	1	3	18	21	115	–	–				

Mr. A. Bell was absent on leave from the 1st to the 31 July, and on Circuit from the 2d August to the 30th of November.
Mr. Warden was absent on leave from the 1st to the 31st October.

Mr. Le Geyt was absent on Circuit from the 24th March to the 31st July, and on leave from the 1st to the 31st August.

Mr. Grant was absent on Circuit from the 1st January to the 7th April, and from the 11th to the 31st December. He was also absent on leave from the 21st to the 30th June, and from the 19th to the 26th September.

(signed) *J. Morris*,
First Assistant Register.

GENERAL ABSTRACT of the RETURNS of SICK of the PRISONERS in the GAOLS under the Presidency of *Bombay*, for the Year 1850.

		DISEASES.																									
								Fever.					Inflammation of Viscera.															
		Apoplexy.	Beriberi.	Cholera.	Diarrhœa.	Dropsy.	Dysentery.	Ephemeral.	Continued.	Intermittent.	Remittent.	Hepatic Diseases.	Abdominal.	Cephalic.	Thoracic.	Insanity.	Pulmonary Diseases.	Rheumatism.	Small Pox.	Venereal Diseases.	Ulcers.	Wounds and Accidents.	Diseases of the Eyes.	Diseases of the Skin.	Other Complaints.	TOTAL.	Average Daily Number of Sick for the Year.
Average Number of Prisoners, 4,489.	Remained 31st Dec. 1849 -	–	–	2	17	1	19	–	5	54	6	2	1	2	3	4	4	19	–	7	24	10	3	7	34	224	
	Admitted since	1	3	133	415	14	382	93	95	1,504	76	25	93	28	107	17	63	208	3	101	457	230	88	3[illegible]	970	5,478	
	Discharged -	–	3	76	380	9	366	93	94	1,495	70	25	90	27	83	17	54	218	2	99	448	228	86	364	880	5,207	263
	Died - -	1	–	56	45	4	26	–	4	27	10	1	2	1	20	1	11	3	–	2	16	2	1	1	79	313	
	Remaining 31st Dec. 1850 -	–	–	3	7	2	9	–	2	36	2	1	2	2	7	3	2	6	1	7	17	10	4	14	45	182	

GENERAL RESULTS for 1850 of SICK of the PRISONERS in GAOLS.

	PER CENT.
Proportion of admissions to the number of prisoners - - - - - - - - - - - -	122·031
Proportion of deaths to the number of prisoners - - - - - - - - - - - -	6·972
Proportion of deaths to the number of prisoners, excluding deaths from cholera - - - - -	5·725
Proportion of deaths to the total sick treated - - - - - - - - - - - -	5·489
Proportion of deaths to the total sick treated, excluding cholera - - - - - - - - -	4·616
Proportion of the average number of prisoners to the average daily number of sick for the year -	5·858

GENERAL ABSTRACT of the RETURNS of SICK of the Gangs of CONVICTS employed on the Roads at a distance from GAOLS, under the Presidency of *Bombay*, for the Year 1850.

	DISEASES.																									
							Fever.					Inflammation of Viscera.														
	Apoplexy.	Beriberi.	Cholera.	Diarrhœa.	Dropsy.	Dysentery.	Ephemeral.	Continued.	Intermittent.	Remittent.	Hepatic Diseases.	Abdominal.	Cephalic.	Thoracic.	Insanity.	Pulmonary Diseases.	Rheumatism.	Small Pox.	Venereal Diseases.	Ulcers.	Wounds and Accidents.	Diseases of the Eyes.	Diseases of the Skin.	Other Complaints.	TOTAL.	Average Daily Number of Sick for the Year.
Average Number of Prisoners, 113.																										
Remained 30th April 1850 -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Admitted since -	–	–	–	4	–	24	–	–	57	40	–	13	1	4	–	–	24	–	4	28	29	–	4	20	252	
Discharged -	–	–	–	4	–	24	–	–	53	39	–	13	1	4	–	–	23	–	4	26	28	–	4	18	241	7
Died - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	1	
Remaining 31st Dec. 1850 -	–	–	–	–	–	–	–	–	4	1	–	–	–	–	–	–	1	–	–	2	1	–	–	1	10	

GENERAL RESULTS for 1850 of SICK of the Gangs of CONVICTS employed on the Roads at a Distance from GAOLS.

	PER CENT.
Proportion of admissions to the number of prisoners - - - - - - - - - - -	223·008
Proportion of deaths to the number of prisoners - - - - - - - - - - -	·884
Proportion of deaths to the number of prisoners, excluding deaths from cholera - - - -	·884
Proportion of deaths to the total sick treated - - - - - - - - - - - -	·396
Proportion of deaths to the total sick treated, excluding cholera - - - - - - - -	·396
Proportion of the average number of prisoners to the average daily number of sick - - - -	6·194

N.B.—This Return embraces a period of eight months, viz., from May to December 1850.

Appendix, No. 15.

ABSTRACT showing the Average Number of PRISONERS, and the Number of DEATHS in each of the GAOLS, during the Year 1850.

	Average Number of Prisoners.	Number of Deaths.
Ahmedabad	768	57
Kaira	144	6
Surat	221	46
Broach	133	34
Tannah	831	73
Rutnagirry	317	9
Poonah	487	11
Sholapore	191	11
Ahmednuggur	355	26
Nassick	44	1
Khandesh	263	14
Dharwar	668	21
Coloba	67	4
Konkun subsidiary gaol*	113	1
TOTAL	*4,602	314

* The average for the gaol is taken for a period of eight months.

(signed) *J. Morris,*
First Assistant Register.

Bombay, Sudder Foujdaree Adawlut,
26 January 1852.

JUDICIAL DEPARTMENT.

RESOLUTION.

Resolved, That the following letter be written to the Sudder Foujdaree Adawlut, in reply to their register's letter of the 26th January last, No. 263, forwarding the returns of crime in the several zillahs under this presidency, for the year 1850.

No. 1,981 of 1852.

To the Register of the Sudder Foujdaree Adawlut.

Sir,

No. 5,295. I am directed by the Right Honourable the Governor in Council to acknowledge the receipt of your letter, dated the 26th January last, No. 263, submitting the returns of crime in the several zillahs under this presidency, for the year 1850.

2. These returns do not call for any lengthened remarks. In the aggregate they show an increase in the number of offenders and offences, as also in the amount of property lost by robbery.

3. Although

3. Although the excess in the number of cases is confined specially to those of minor description, yet the more heinous crimes, taken separately, as will appear from the annexed statement, exhibit an increase, principally under the heads of unaggravated gang robberies, and robberies with or without violence. Appendix, No. 15.

	Increase.	Decrease.
Heinous crimes, assaults, with homicide	11	—
Ditto with wounding or other violence		4
Arson		107
Child-stealing	7	—
Forgery, or counterfeiting the coin	8	—
Homicide	6	—
Murder		19
Perjury	12	—
Rape	15	—
Receiving stolen goods	47	—
Gang robbery, with murder		5
Ditto with violence		17
Unaggravated robbery	25	—
Robbery, with murder		4
Ditto with violence	124	—
Ditto unaggravated	667	—
Theft, with murder	3	—
Treason, rebellion, and	14	—
Thuggee	1	—
	940	156
	156	—
Increase	784	—
Minor thefts, adultery		12
Assaults, simple	458	—
Thefts, simple	1,130	—
Miscellaneous	271	—
	1,859	12
	12	—
Increase	1,847	—
Aggregate heinous crimes	900	156
Minor offences	1,859	12
	2,799	168
	168	—
Increase	2,631	—

4. The crimes against person also show an increase, but those against life a small decrease. Of the stolen property a little more than one-fourth only has been recovered.

5. In para. 1 of your remarks it is stated that the excess in the crime of assault in the Ahmedabad magistracy is attributed to the prevailing practice among the people of that part of the country of going armed on all occasions. This practice the magistrate recommends should be suppressed.

6. But on this point the Right Honourable the Governor in Council is inclined to agree with the Court. The time may arrive hereafter, but it has not yet arrived, when the state of the country would warrant the proposal being entertained.

7. Government are in daily expectation of receiving the sanction of the Government of India for the introduction of the plan of reform for the police of this presidency, when the remarks in paras. 7 to 12 of your letter will engage attention.

8. The statements of work performed by the several judicial authorities give satisfactory results. The decisions on trials are in excess, with trifling exceptions, as regards the number of prisoners "acquitted after investigation" before the village police, and of those "otherwise disposed of" by the magistrates and assistant magistrates. The following table will show these results in the aggregate, as compared with the returns for 1849.

Appendix, No. 15.

	Offenders in Custody at the close of the preceding Year.	Offenders Apprehended.	Total.	Discharged without Trial.	Acquitted after Trial.	Convicted and Punished.	Otherwise Disposed of.	Released on Security.	Remaining Undisposed of at the close of the Year.	Total.
1849 - - -	1,085	74,321	75,406	22,310	19,832	31,172	1,024	–	1,067	75,406
1850 - - -	1,067	78,588	79,655	22,863	20,882	33,859	965	1	1,085	79,655
Increase - -	–	4,267	4,249	553	1,049	2,687	–	1	18	4,249
Decrease - -	18	–	–	–	–	–	59	–	–	–

9. The aggregate of mortality among the prisoners in gaols amounts to above seven and a half per cent., being one and a half per cent. in excess of the rate, demanding no special explanation. But this excess would seem to have been occasioned principally by the greater number of deaths in the Surat and Broach gaols, in which the mortality amounted to 20 and 25 per cent. respectively.

10. I am, in conclusion, desired to draw the Court's attention, with reference to para. 12 of this Report, to my letter No. 4,657, dated 28th November 1848 (para. 6), and request to be informed whether the magistrate did not consider that the passage in question authorised the fulfilment by him of any pledge to the purport stated which the superintendent, under the magistrate's order, may have given. If this were not the case, why did not the magistrate refer to Government for explicit instructions?

I have, &c.

Bombay Castle,
15 April 1852.

(signed) *J. G. Lumsden,*
Secretary to Government.

(Approved.)

(signed) *A. Bell.*
J. Warden.

No. 20 of 1852.

Judicial Department.

(No. 1,982.)

No. 3,296. To *F. J. Halliday*, Esq., Secretary to the Government of India, in the Judicial Department.

Sir,

I am directed by the Right Honourable the Governor in Council to transmit to you, for submission to the Right Honourable the Governor-General of India in Council, copy of a letter from the Register of the Sudder Foujdaree Adawlut, dated 26th January last, No. 262, submitting tables showing the state of crime and of the police administration of this presidency for 1850, together with a copy of my reply of this date.

I have, &c.

Bombay Castle,
15 April 1852.

(signed) *J. G. Lumsden,*
Secretary to the Government.

(True copy.)

(signed) *J. G. Lumsden.*

COPY of Acts passed by the Legislature of India as to Slavery.

Note.—No Acts have been passed by the Legislature of India as to slavery since No. V. of 1843, which was laid before the House of Commons on the 19th May 1845.

East India House,
4 June 1852.

JAMES C. MELVILL.

Appendix, No. 16.

STATEMENT of the TOTAL EXPENDITURE in each Year, from 1834-35 to 1849-50, in *India* and in *England* on Account of the INDIAN NAVY; including the Cost of Building and Repairs, the Charges on Account of Ships and Vessels Afloat engaged in the Conveyance of Mails and otherwise, and the Charges for Services Ashore and Afloat.

YEARS.	Cost of Building Vessels.	Charges on Account of Ships and Vessels engaged in the Conveyance of Mails, and otherwise.	Charges of the Receiving Ship, Block Ship, Water Boats, Coal Boats, Engineers' Boat; Pay of Engineers, Engineer Apprentices, and Artificers Working on Shore, &c.	Charge of the several Marine Departments, including Staff and Establishments at Bombay, the Persian Gulf, on the River Indus, and in the Bombay Dockyard, the Pilot Establishment, Lighthouse, and Floating Lights; Steam Factory, Officers Unattached, on Furlough, and Non-effective; and General and Miscellaneous Charges.	Total Expenditure, including Cost of Building Vessels.	RECEIPTS.			Net Amount of Expenditure in India and in England.
						Freight and Passage Money, Deducting the Proportion Paid to Commanders.	Lighthouse Dues, Anchorage Dues, Pilotage, Hire of Dry Docks and Mooring Chains, and Sale of Old Stores.	TOTAL RECEIPTS.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1834-35	- -	72,358	5,005	49,295	126,658	382	9,146	9,528	117,130
1835-36	39,451	77,260	5,584	50,876	173,171	1,716	10,384	12,100	161,071
1836-37	41,755	75,635	4,999	52,252	174,641	962	14,187	15,149	159,492
1837-38	42,906	79,658	5,441	67,658	195,663	5,771	16,580	22,351	173,312
1838-39	150,164	85,090	7,910	73,038	316,202	13,981	17,023	31,004	285,198
1839-40	90,602	82,670	14,095	87,651	275,018	17,414	18,056	35,470	239,548
1840-41	99,039	122,773	22,284	85,369	329,465	19,376	13,083	32,459	297,006
1841-42	102,440	132,750	31,785	91,165	361,140	29,026	20,815	49,841	311,299
1842-43	43,052	146,538	36,799	100,842	327,231	28,676	15,121	43,797	283,434
1843-44	73,795	157,497	33,867	100,513	365,672	27,435	45,593	73,028	292,644
1844-45	15,651	161,043	29,726	119,895	326,315	26,307	37,214	63,521	262,794
1845-46	81,576	163,543	30,564	111,490	387,173	24,283	44,133	68,416	318,757
1846-47	80,515	178,968	32,962	145,543	437,988	28,341	40,879	69,220	368,768
1847-48	2,343	167,689	29,392	104,134	303,558	21,509	46,035	67,544	236,014
1848-49	- -	189,611	29,970	103,032	322,613	18,990	41,464	60,454	262,159
1849-50	78,576	207,601	29,896	113,512	429,585	18,878	26,214	45,092	384,493
1850-51	Statements for this year not yet received from India.								

Note.—The cost of repairs is not separately shown in the books received from India. No deduction is made in this account for any portion of the annual sum of 50,000*l.* received from Her Majesty's Government on account of the steam communication with India.

East India House,
25 June 1852.

James C. Melvill,
Secretary.

Appendix, No. 17.

Appendix, No. 17.

RETURN of SUMS Borrowed from any NATIVE PRINCE since 1834; with the Rate of Interest, Conditions of Loan, and Period of Repayment.

1834	King of Oude - -	- - Invested in the 4 per cent. Government loan 3,00,000 of rupees, as a perpetual charity to the poor of the city of Lucknow.
1836	King of Oude - -	- - 33,00,000 in the 4 per cent. loan.
1839	King of Oude - -	- - 17,00,000 in Government securities, and the interest at 4 per cent. per annum, to be paid to certain members of his family, in perpetuity.
1840	King of Oude - -	- - 12,00,000 to the 4 per cent. loan, and interest payable to other trustees than the Resident.
1841	Indore. Chimna -	- - Appa Bolia, adopted son of Bheema Baee, invested 2,50,000 rupees in the 4 per cent. loan.
1841	Rajah of Mysore - -	- - 3,00,000 in the Government loan.
1841	Rajah of Gurhwal -	- - 1,00,000 in the 5 per cent. loan.
1842	Rajah of Mysore - -	- - 3,00,000 in the 5 per cent. loan.
1842	King of Oude - -	- - 14,00,000 in the 5 per cent. loan, on the following conditions, viz., that for 2,00,000, loan certificates be issued to various members of the royal family; and the 12,00,000 as a special loan, the interest to be paid in the shape of a stipend to his favourite begum.

Appendix, No. 17.

1842	Rajah of Mysore - -	- - 2,32,000 in 5 per cent. loan.
1843	King of Oude - -	- - 20,00,000 in 5 per cent. loan; 12,00,000 in the ordinary mode in his Majesty's name, and for the 8,00,000, promissory notes in the names of the three begums.
1843	King of Oude - -	- - 12,00,000 in 5 per cent. loan; promissory notes in the names of certain parties, to be kept in the British Treasury.
1843	Bajee Rao - - -	- - 5,00,000 in 5 per cent. loan.
1846	Tanjore. Pretaup Sing	- - 59,505. 9. 4. in the 4 per cent loan.

East India House, 29 June 1852.

(signed) *T. L. Peacock*, Examiner of India Correspondence.

Appendix, No. 18.

Appendix, No. 18.

LIST.

Letter from Lord Ellenborough to the Chairman and Deputy-Chairman of the East India Company, dated 18th March 1835 - 785
Letter from P. Auber, Esq., to W. M. Praed, Esq., dated 2d April 1835 - 787
Letter from Sidney Herbert, Esq., to P. Auber, Esq., dated 4th April 1835 - 787
Letter from the Government of India to the Honourable the Court of Directors, dated 2d March (No. 1) 1836 - 788
Letter from the Secretary to Government in General Department, to the Secretary to the Government of Agra, dated 20th January (No. 6) 1836 - 789
Letter from the Secretary to the Government of Agra, to the Secretary to the Government of India, dated 9th January 1836 - 789
Letter from the Secretary to the Sudder Board of Revenue, to the Secretary to the Government of Agra, dated 2d October 1835 - 789
Note by the Governor, dated 2d December 1835 - 793
Letter from the Secretary to the Government of Agra, to the Secretary to the Sudder Board of Revenue, dated 9th December 1835 - 795
Letter from the Secretary to the Government of Agra, to the Secretary to the Sudder Board of Revenue, dated 9th January 1836 - 795
Letter from the Secretary to the Sudder Board of Revenue, to the Secretary to the Government of Agra, dated 22d December 1835 - 796
Letter from the Secretary to the Government of Agra, to the Secretary to the Government of India, dated 27th January 1836 - 796
Letter from the Secretary to the Sudder Board of Revenue, to the Secretary to the Government of Agra, dated 22d January 1836 - 797
Letter from the Secretary to Government of Agra, to the Secretary to the Sudder Board of Revenue, dated 27th January 1836 - 798
Letter from the Secretary to Government of India, to the Secretary to the Government of Agra, dated 6th February 1836 - 798
Letter from the Court of Directors to the Government of India, dated 1st February (No. 2) 1837 - 799
Letter from the Government of India to the Court of Directors, dated 15th May (No. 24) 1837 - 800
Minute by Honourable Mr. Ross, dated 17th April 1837 - 800
Extract Letter from the Court of Directors to the Government of India, dated 6th February (No. 5) 1839 - 801
Act No. XIV. of 1836, dated 30th May 1836 - 801
Letter from the Court of Directors to the Government of India, dated 7th June (No. 5) 1837 - 807
Act No. XIV. of 1843, dated 5th August 1843 - 810
Letter from the Court of Directors to the Government of India, dated 6th March (No. 2) 1844 - 812
Letter from the Lieutenant-governor of the N. W. Provinces to the Governor-general, dated 12th June (No. 2,218) 1844 - 814
Letter from the Government of Agra to the Officiating Secretary to Government of India, (enclosing Statements), dated 22nd May (No. 1,950) 1844 - 818
Letter from the Secretary to the Government of India, to the Agent to the Governor-general, Saugor and Nerbudda Territories, dated 31st May 1844 - 822
Extract Letter from the Secretary to the Government of India, to Agent to Governor-general for Affairs of Scindiah's Dominions, dated 19th June 1844 - 822
Letter from Secretary to Government of India, to Secretary to Government of Agra, dated 4th June (No. 162) 1844 - 822
Extract General Orders, dated 13th March 1843 - 823
Translation of a Letter from Nubab Mahomed Bhawul Khan Buhadoor Umbasee, to the Governor-general, dated 7th February 1844 - 823
Notification, dated 28th October 1843 - 824
Notification, dated 8th February 1844 - 824
Act No. VI. of 1844, dated 16th March 1844 - 825
Act No. I. of 1838, dated 3rd January 1838 - 835
Act No. XIX. of 1844, dated 14th September 1844 - 845
Resumption Statements of Charges, dated 16th April 1849 - 846
Statement of Increase to Government Land Revenue obtained by Resumption Proceedings, from the passing of Regulation III. of 1828, dated 12th June 1849 - 849
Return of Profit and Loss, dated 20th April 1849 - 852

East India House, 29 June 1852.

T. L. Peacock, Examiner of India Correspondence.

Gentlemen, India Board, 18 March 1835.

THE Court of Directors and this Board have, on more than one occasion, intimated to the local Government their wish that the people of India might be relieved from the transit duties, but that measure has not hitherto been adopted.

The report lately made by Mr. Trevelyan upon the inland customs and town duties of the Bengal Presidency enables us to estimate the whole extent of the injury which these duties bring upon trade, and at the same time to calculate the immediate effect which their abolition would produce upon the revenue.

To that report I request that you will direct the attention of the Court.

It would be impossible for me to state in a letter the substance of that able document, which contains a full exposition of facts, and a luminous commentary upon them; but it may be convenient that I should place before the Court some of the more important particulars.

It is unnecessary for me to observe upon the extreme importance to India of encouraging the cotton manufacture, which has of late years been so nearly superseded by the importation of British cottons.

While the cotton manufactures of England are imported into India on payment of a duty of 2 ½ per cent., the cotton manufactures of India are subjected to a duty on the raw material of 5 per cent., to a further duty on yarn of 7 ½ per cent., to an additional duty upon the manufactured article of 2 ½ per cent., and finally, to another duty of 2 ½ per cent. if the cloth should be dyed after the rowannah has been taken out for it as white cloth.

Thus altogether the cotton goods of India pay 17 ½ per cent.

We have been endeavouring to improve the leather manufactures of India, but our efforts are to no inconsiderable extent counteracted by the duties which have been suffered to remain.

The raw hide pays 5 per cent.; on being manufactured into leather it pays 5 per cent. more; and when the leather is made into boots and shoes, a further duty is imposed of 5 per cent. Thus, in all, there is a duty of 15 per cent.

We desire that at the earliest period consistent with the safety of the West Indian colonies, the sugar of India may be admitted on payment of the same duty which may be imposed upon West Indian sugar; but in what manner do we continue to treat our own sugar? On being imported into a town it pays 5 per cent. in customs, and 5 per cent. in town duty; and when manufactured, it pays, on exportation from the same town, 5 per cent. more; in all, 15 per cent.

It is unnecessary to multiply instances. The effect of these and similar duties is virtually to prohibit the manufacture in towns of all articles not absolutely required for their own consumption; to confine manufactures to the place where the raw material is produced, and by such restrictions, much more than by any tax actually levied, to depress the productive industry of the people.

Not less than 235 separate articles are subjected to inland duties. The tariff includes almost everything of personal or domestic use, and its operation, combined with the system of search, is of the most vexatious and offensive character, without materially benefiting the revenue.

The power of search, if really exercised, by every custom-house officer, would put a stop to internal trade by the delay it must necessarily occasion. It is not exercised except for the purpose of extortion. The salary of the officers employed is too small to secure their honesty. The system gives advantages to the great capitalist over the small trader. The small trader cannot afford the necessary bribes. The capitalist employs an agent to negotiate the undisturbed passage of his goods.

The effect upon national morals is yet more serious than the effect upon national wealth. Every merchant, every manufacturer, and every traveller is, as it were, compelled, for the security of his property, or the protection of his personal comfort, and not unfrequently for that of the feelings of the females of his family, to enter into unlawful collusion with the officers of Government.

It is a system which demoralizes our own people, and which appears to excite the aversion of all the foreign traders of Asia.

All the maritime imports of the Presidency of Bengal, having once paid the import duty, may, by law, be taken duty free throughout the interior. But the practice is widely different. Exposed like other articles to the power of search, they are, in fact, subjected to whatever duty the custom-house officers may impose in redemption of the delay they may inflict. This was not always so. Under the government of Lord Cornwallis the intercourse was free; these duties were imposed at a subsequent period of financial difficulty; and I am disposed to think, that the best thing we can do for the relief of present financial difficulty is to remove them.

You will find on investigation that the revenue actually produced by duties strictly internal is far from considerable, and certainly not such as to be deemed a compensation, if, indeed, anything could be so, for the vexation occasioned by the system of the transit duties, and for their injurious effect upon the morals and industry of the people.

Duties levied upon the import and export of goods across the land and sea frontiers are totally distinct from duties levied in the interior. It is from the last branch of duties that the evils to which I have adverted are derived.

Appendix, No. 18.

Both branches produced in the year 1830–31 the following sums:—

	Rs.
In the Lower Provinces - - - - - - -	13,90,696
„ Western - - - - - - -	28,43,776
„ Delhi Territory - - - - - - -	5,07,054
	47,41,526

In order to show the receipt from duties strictly internal, the following deductions must be made from the above total produce:—

	Rs.
Duty levied on goods which crossed the Seharunpore frontier -	72,093
Ditto - - - ditto - - - - - Delhi frontier - -	7,05,602
Ditto - - - ditto - - - - - Agra frontier - -	13,03,475
Ditto - - - ditto - - - - - Bundlecund frontier -	3,00,000
Ditto - - - ditto - - - - - Allahabad frontier - -	85,421
Ditto - - - ditto - - - - - Mirzapore frontier - -	1,43,092
Ditto - - - ditto - - - - - Calcutta export frontier -	6,75,224
Bonded Rowannahs - - - - - - - - - - -	1,11,078
Drawbacks - - - - - - - - - - - -	2,49,406
	36,45,391

To which may be added the extra duty levied on salt at Allahabad, as that duty forms part of a tax it is necessary to maintain, and which is managed by separate officers. That extra duty amounted in 1830-31 to 4,15,009 rupees, making a total receipt of 40,60,400, which, deducted from the total sum stated above, leaves 6,81,126 rupees as the amount of duties strictly internal.

The expense of collecting these duties appears to have amounted to 4,06,986 rupees, making their net produce only 2,74,140 rupees.

The report contains suggestions for the improvement of the mode of collecting the public dues from the Meerut and Agra salt manufactures, and of realizing the extra duty on salt at Allahabad, and the forest revenue.

It is not improbable that the deficit above stated to arise by the abolition of the internal duties may be more than covered by these suggested improvements; but I admit that I look to the compensation for this apparent loss, not so much in these or any other improved modes of collecting the revenue, as in the freedom of internal trade, and in the impulse which that freedom will give to productive industry.

It is from these sources alone that we can reasonably expect the recovery of the land revenue, now diminishing, and a profitable export of the raw produce and manufactures of India, results essential to the maintenance of our public credit.

It is probable that the funds for the purposes to which the town duties are now applied could be much more advantageously raised, where necessary, in a different manner.

These duties, partial in their operation, tend to repel commerce from the very marts to which it would most naturally direct itself.

I am far from thinking that, concurrently with the abolition of the internal duties, it may not be necessary to revise and strengthen the custom-house establishments upon the land frontier, which fortunately, in its whole extent, presents unusual facilities for the enforcement of a strict system for the prevention of illicit trade.

The River Jumna, the Delhi canal, the Nujjuffghur lake, the Rewah hills, the Sona hills, and the River Chumbul, all contribute their obstacles, and enable us to form a preventive line of demarcation between countries of great extent, which, differing materially from each other in their products, afford almost unlimited means of commercial intercourse.

The levying of duties on the export of the produce of India by sea is subject for separate consideration. My impression is, that in the increased facility of remittance, and in the general benefit their removal would confer upon trade, we should even financially be gainers by their abolition.

We are in a position in which we cannot remain. We cannot proceed much farther in reductions of expense, otherwise than by a minute and watchful attention to all the details of our establishments, by which, ultimately, I trust we may effect a large saving; but at the present moment we cannot by any sudden stroke materially diminish our charges.

To increase taxation is impossible; it already presses but too heavily upon the people, aggravated as it seems to be by a deficiency of circulating medium.

To remain without an effort to redeem ourselves from the financial difficulties which the recent measure of the Legislature has either occasioned or increased would be at once unworthy and ruinous. We have but one course, that of relieving the people from undue pressure by giving freedom to internal trade.

It is in the improved condition of the country, and in that alone, that we can find the resources which will preserve us from bankruptcy.

We may at once by our own authority give entire liberty to the internal communications of 60 millions of people. Industrious, possessing fertile country, traversed in its whole extent by a navigable river, inaccessible to foreign war, and protected in their property by an impartial

impartial administration of the laws, the inhabitants of Bengal would thus obtain, by the enlightened policy of their government, more extensive means of public prosperity than are enjoyed by any other nation in the world. But I trust that no lengthened period would elapse before, by the influence of our example, we should induce the neighbouring states within and beyond the Indus to adopt similar measures.

I look forward, sanguinely perhaps, but yet confidently, to the time when the whole Peninsula of India will, without detriment to the independence of any state within its limits, be, as regards the commercial intercourse of its population, one great empire.

But before we can proceed to advise other nations to reform their system of internal taxation, we must at least reform our own, and make that perfect which appears at present to be inferior to the system of every state in Asia, with the single exception of Lahore.

I am very desirous that the Court should take immediate steps with a view to the commencement of this great work; and I request that you will move them to direct the Government of Bengal to repeal at once all the strictly internal duties, to which I have particularly drawn your attention.

It is very desirable that this should be the first act of Lord Heytesbury's government. I feel convinced that it would materially assist his Lordship in all his future measures, not merely by its direct operation upon the prosperity of the people, but by the satisfaction which it would give to the whole country.

I have confined myself in this letter to recommending the immediate abolition of the transit duties in Bengal, only because I am not yet in possession of the full information I require with respect to the nature and operation of similar duties in the Presidencies of Fort St. George and Bombay; but the principle applies to all India, and I regret every hour which passes over the head of this recognised abuse.

I have, &c.

To the Chairman and Deputy Chairman of the East India Company.

(signed) *Ellenborough.*

(No 3,406.)

Sir, East India House, 2 April 1835.

I AM commanded by the Court of Directors to communicate, through you, to the Board of Commissioners for the Affairs of India, that the letter of the President of the Board of the 18th ultimo to the chairman and deputy-chairman, relative to the subject of transit duties in India, has been laid before them, and that, in their opinion, it would not, under present circumstances, be expedient to take the question out of the hands of the Government of India.

The President of the Board remarks, that the Indian Government is well aware of the opinion entertained by the home authorities of the injurious effects which attend the levying of this impost, and their desire to see it abolished, whenever it can be considered safe to do so. The Court think it would be premature and inexpedient to go farther than this, by giving peremptory instructions on such a subject to the local Government.

Moreover, the Court are not yet in possession of the document particularly referred to in the letter of the President (the paper drawn up by Mr. Trevelyan), though it is mentioned in a minute of the Governor-general, dated 15th July 1834.

A still stronger reason, in their opinion, for suspending active interference here, at the present moment, is the information they have received, that the Supreme Government, under a strong sense of the evils to which the Court have formerly called their attention, have actually taken up the subject, and have resolved to explore it fully, and to adopt whatever course may appear the most expedient for the removal of any existing evils incidental to the system under which the transit duties are at present collected.

By a letter from the Supreme Government recently received, the Court find it has been resolved, "That the entire question of the customs and duties shall be taken up immediately by the Council of India; that in aid of this design a committee shall be formed, consisting of an officer from each Presidency; and that the necessary communications have been made to the Presidencies of Fort St. George and Bombay."

In these circumstances it does not appear to the Court that it would be safe or expedient to do more than to convey, without delay, their authority to the Indian Government to carry into immediate effect whatever measures may appear to them, after full inquiry, most fit to be adopted, to deliver the internal traffic of India from any inconveniences or obstructions to which it may be exposed under the present system of taxing it by means of Custom-house or transit duties.

I have, &c.

W. M. Praed, Esq. (signed) *P. Auber*, Secretary.

Sir, India Board, 4 April 1835.

I AM directed by the Commissioners for the Affairs of India to acknowledge the receipt of your letter dated the 2d instant, in which, referring to the letter of their President dated the 18th ultimo, you communicate the sentiments of the Court of Directors of the East India Company with respect to the transit duties in India, and the course which it is expedient for the home authorities to adopt.

The Board request that the Court will, without delay, prepare instructions for conveying their authority to the Governor-general of India in Council to take immediate measures for

Appendix, No. 18.

delivering the internal traffic of the British territories from all obstructions to which it is exposed under the present system of taxation by means of town duties and transit duties, and to enter into any engagements with the native powers for the purpose of extending beyond the British frontiers entire freedom of commercial intercourse.

I have, &c.

P. Auber, Esq. (signed) *Sidney Herbert.*

GENERAL Separate Department, No. 1 of 1836.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs,

OUR last letter to your Honourable Court in this department was No. 5 of 1835, dated 9th December.

Vide Public Letter, No. 27 of 1835, from the Government of India, dated 2d September, pp. 204 and 213.

1 A. Your Honourable Court were made acquainted, in our letter under date 2d September 1835, with the appointment of the committee for the revision of the Customs and Post-office regulations, with which were forwarded the instructions issued by us to that committee.

Cons. 24 Feb. 1836, No. 6 to 15. Cons. 30th March, No. 9.

2. We have now the honour to transmit copies of the correspondence which has been carried on between ourselves and that committee, including the first reports furnished by that body on the state of the Customs collections and of the Post-office management in all the Presidencies.

Cons. 10 Feb. 1836, No. 1 to 11. Cons. 2d March, No. 4 and 5.

3. While the committee were pursuing, as detailed in the accompanying documents, the course of their inquiries and investigations, the Governor of Agra, the Honourable A. Ross, was induced, on a representation from the Board of Revenue of that Presidency, to abolish the Bareilly, Cawnpore, and Furruckabad Custom-houses. Upon this being reported to us, we expressed our disapprobation of these measures having been adopted without reference to the authority of the Supreme Government, and at the same time called upon the Customs Committee to report, without delay, on the expediency of effecting a corresponding measure in the Bengal provinces, and on the fittest substitute to be provided, so that this might be done without incurring a loss of revenue. The Honourable the Governor of Agra in the meantime followed up his measures for the abolition of internal custom-houses, so as to confine the levy of duty to merchandise crossing the preventive line established near the frontier of the Western Provinces, by doing away with the custom-houses of Ghazeepore and Benares, and continuing the Jumna frontier line along the frontier boundary of Mirzapore. The Allahabad Custom-house was reserved, on the recommendation of the Western Revenue Board, in consequence of the additional preventive duty on salt leviable there, valuable in itself, and important towards maintaining prices of that article in the frontier districts of the Lower Provinces.

4. Reflecting on the operation of these measures, and their effect, particularly in relieving one division of the territory, heretofore subject to our Customs laws, from internal imposts, while in another immediately contiguous these laws remained in full operation, and finding that the expected report from the Customs Committee was delayed, the Governor-general in Council was led to conclude that the Supreme Government had, by the above-stated acts of the Honourable the Governor of Agra, been placed in the alternative of either cancelling them by an order reinstating the abolished custom-houses, or of assimilating the system, by adopting similar measures of abolition with respect to the internal custom-houses of Bengal.

Cons. 2d Mar. 1836, No. 6 and 7.

5. We beg to refer your Honourable Court to the minute by the Governor-general, Sir C. T. Metcalfe, wherein he has stated his reasons for recommending the adoption of the latter alternative without further delay, and with the views contained in which the majority of the Council coincided. Mr. Shakespear, however, recorded a minute of dissent to the measure, which is submitted to your Honourable Court, with the accompanying enclosures.

Cons. 2d Mar. 1836, No. 8. Pro. 2d March, No. 2 to 4.

6. We called upon the Customs Committee, and the Honourable the Governor of Bengal was directed, at the time of issuing public notification of the above decision of Government, to call upon the Board of Customs to report on the means available for the realization of an amount of revenue equivalent to that thus sacrificed in the then existing Presidencies of Fort William and Agra. The Customs Committee having engaged that their next report, which we hope shortly to receive, shall contain the financial results of their investigations, we forbear for the present to furnish your Honourable Court with an estimate of the net loss induced by the measures above detailed.

We have, &c.

(signed) *C. T. Metcalfe.*
H. Fane.
W. Morison.
H. Shakespear.
T. C. Robertson.

Fort William, 2 March 1836.

(No. 6.)

From *H. T. Prinsep*, Esq., Secretary to the Government in the General Department, to *C. Macsween*, Esq., Secretary to the Government of Agra.

Sir, 20 January 1836.

It being generally understood that several custom-houses in the Agra Presidency have been abolished, and that a similar measure is in contemplation regarding the town duties, I am directed to request that the Honourable the Governor will be pleased to report, for the information of the Governor-general in Council, what measures of the character described have already been adopted; and I am further desired to convey the request of the Governor-general in Council, that no measures entailing a reduction of the public revenue be carried into effect without the previous sanction of the Government of India.

2. The consideration of all questions relating to customs and town duties had been intentionally postponed by the Government of India pending the investigations carrying on by the committee appointed for the revision of those branches of the public revenue.

I have, &c.
(signed) *H. T. Prinsep*,
Secretary to Government.

Fort William, 20 January 1836.

(No. 2.)

Extract India Separate Consultations, 10 February 1836.

From *C. Macsween*, Secretary to the Government of Agra, to *H. T. Prinsep*, Esq., Secretary to the Government of India, dated Allahabad, 9 January 1836.

Sir,

I am directed to transmit, for the information of the Honourable the Governor-general in Council, the accompanying * copies of a correspondence with the Sudder Board of Revenue on the subject of the abolition of certain custom-houses, &c.

I have, &c.
(signed) *C. Macsween*,
Secretary to Government of Agra.

Allahabad, 9 January 1836.

(No. 3.)

From *J. G. Deedes*, Secretary, to *C. Macsween*, Esq., Secretary to Government of Agra, dated Allahabad, 2 October 1835.

Sir,

The orders of Government, No. 884, dated 19th of February last, required the Board to report the result of the system lately established for the prevention of smuggling on the north-west frontier, and your letter, No. 524, dated 15th of January last, informed the Board that the question of the abolition of the Bareilly Custom-house was reserved for future consideration.

2. Under these circumstances, it seemed needless to trouble the Government with a perusal of the Furruckabad report, alluded to in para. 2 of my letter, No. 48, dated 30th December last, until the Board should be enabled to submit such a figured statement of the result of the arrangements lately introduced on the frontier as should confirm the report of the local authorities as to the efficiency of the present system, and justify their again urging on the consideration of Government the expediency of the immediate abolition of the inland custom-houses above Allahabad.

3. No. 1 of the enclosures which I am now desired to submit is Mr. G. H. Smith's report on the result of the arrangement for the prevention of smuggling, with original enclosures from his assistants, from which it will be seen that with exception of the head-load system, which still requires constant attention, the contraband trade in salt is considered to have been very effectually put down.

4. Enclosure No. 2 is the annual report of collections at the Delhi Custom-house for the past official year, with annexed statement of collections during the same period on the whole frontier, from the hills to the neighbourhood of Muttra (including Bareilly, as being mainly affected by the new arrangements), compared with the collections of the year 1833-34, and also with the average receipts of the three, five, and ten preceding years. The annexed statement, as abstracted, must be considered extremely satisfactory.

---

* Letter from Secretary Sudder Board, dated 2 October 1835, with enclosures.
One Note by the Governor, dated 2 December 1831.
One Letter to Secretary Sudder Board, dated 9 December 1835.
One ditto from ditto ditto dated 23 December 1835, with enclosures.
One ditto to ditto ditto dated 9 January 1835.

Appendix, No. 18.

	Collections of 1834–35.	Collections of 1833–34.	Average Collections of the Three preceding Years.	Average Collections of the Five preceding Years.	Average Collections of the Ten preceding Years.
Delhi - - - - - - - -	15,49,541	7,46,824	8,59,933	8,32,504	7,54,839
Agra - - - - - - - -	12,49,148	9,57,946	11,30,619	11,92,928	12,36,700
TOTAL - - -	27,98,639	17,04,770	19,90,552	20,25,432	19,91,539

5. No. 3 is a similar statement from Agra, and in explanation of the apparently small increase of revenue, even as compared with the preceding year, I am directed to remind the Government that Mr. George Blunt's preventive arrangements were not completed till near the end of the cold weather, that a most important section of the Agra line (from Koosee to Muttra) has been transferred to the Horul jurisdiction, that the season has been unfavourable to the manufacture of salt, and that carriage both by land and water has generally been at rates which cannot but have had a very great influence on the trade. The movement of troops in Rajpootana* explains the former; the extraordinary impulse given to the cotton trade, the latter circumstance. The Board consider themselves justified in anticipating a considerable increase of revenue from the Agra Custom-house during the current year. It must be remembered also that the Bundlecund line is still open, and that some time must elapse before a stop can be put effectually to the manufacture of salt under Nemucksay leases, within the British territories; and it is not till these arrangements shall be completed that the effect of the preventive system will be fairly tried. In Zillahs Jounpoor and Azimghur very extensive salt works are still kept up.

6. It will be seen from the Bareilly statement (Enclosure A.), that of 1,38,963 rupees collected in 1834–35 at Bareilly, and included by Mr. G. H. Smith in his total of 15,49,541, no less a sum than 99,546 rupees was collected on the single article of sugar in various shapes; and as the whole of Rohilcund and the Dooab is now entirely free from chowkies, it is fair to presume that all the goor and sugar so manifested has been exported, and would have paid duty on the western frontier if the Bareilly Custom-house had not been in existence. It is also proper to remark that very extensive forgeries of Bareilly rowannahs have been lately detected by the European patrol now employed on the frontier, under cover of which large dispatches of sugar are supposed to have crossed the line early in the season. It has been also surmised, and apparently with reason, from the number of Bareilly sugar rowannahs, of several months' date, presented for endorsement at the commencement of this season, that many of these passes had been originally taken out to cover dispatches which had succeeded in crossing the line without endorsement, and were now being used a second time. On the whole, the Board believe that if the Bareilly Custom-house had been abolished a year ago, the receipts on the Delhi and Agra line would have been increased to the full amount of this year's collections at Bareilly, and they will not therefore make any deduction from the Delhi statement on account of the Bareilly collections included in it.

7. It is proper to state in this place, that in consequence of the loud complaints of the people living within and in the immediate neighbourhood of the preventive line, and the representations of the local authorities, one of whom (the Commissioner of Delhi) expressed his apprehension of the most serious disturbances, if relief was not promptly given, the Board, on the dates noted in the margin, issued instructions, copies of which are annexed, limiting the interference of the custom authorities on the Agra and Delhi frontier for the levy of duty to the staples noted in the margin,† except within the limits of the two Coss Chowkees of the sudder custom-houses of Delhi and Agra.

2d October, No. 32.
13th January, No. 7
13th January, No. 4 and 5.

8. The effect of these orders has been as entirely satisfactory as the Board could have anticipated; and in looking at the amount of actual collections, the value of the relief granted

* Extract from Mr. Blunt's Letter, dated 3 February 1835.

This decrease collection in January 1835, though not entirely, may in some measure be attributed to the great want of boats for dispatch to Ghazeepoor, the scarcity of which has raised the freight from eight annas per pullah of salt to 19 annas.

Private Service.

28th March.

During the present month, the very high price of cotton, and the small quantity of boats, has nearly put a stop to the dispatch of boats with salt to Ghazeepoor.

† 1. Salt of every description.
2. Shawls.
3. Cotton piece goods, or webs of cotton, exceeding five in number, or 10 rupees value.
4. Sugar in excess, or of five seers.
5. Tobacco in excess, of 20 ditto.
6. Iron in excess, of one maund.
7. Cotton.
8. Allum.
9. Asafœtida.
10. Dry ginger.
11. Spices (Kuruna).
12. Salammoniac.
13. Gool Moosbr.

granted to the community, and its probable ultimate effect on commerce and production, will doubtless be kept in view. Appendix, No. 18.

9. The custom revenue, then, for 1834–35, realized on the frontier, and on 13 staples only, from the hills to the junction of the Chumbul and the Jumna, amounts in round numbers to 27,65,123 rupees, and the Board have every reason to anticipate a progressive increase when the energies of the country shall be set free by the abolition of the inland custom-houses, when the experiment of reducing the duty on Sambre salt to one rupee shall have been fairly tried, and the preventive line shall have been established through Bundelcund, &c.* The Government are aware that this latter most important part of the arrangement is delayed by the protracted negotiations of the Governor-general's agent in Bundelcund with the owners of the few villages in which it is desired to establish custom posts.

10. From the Chumbul to Mirzapoor the western frontier may be said to be almost unprotected, and there is every reason to believe that a large quantity of Sambre salt, brought overland, continues to cross the Jumna, and is imported into the Dooab, the Oude territory, and to within the limit of the prohibited district; in exchange for which, the sugar of Oude, and grain, sugar, and other products of the Dooab and of Oude, are exported to the westward by the way of Chilletarah and the other ghauts on the Jumna. A glance at the Furruckabad, Cawnpoor, and Allahabad statements for 1834-35 will show how small is the actual amount of duty now levied on this trade at either or any of those custom-houses; a large proportion of the whole may very fairly be added to the frontier revenue, as having been levied on imports and exports crossing the western line. Of the receipts of the Mirzapoor Custom-house during the past year, amounting to 2,46,116 sicca rupees, upwards of two lacs of rupees, as per margin, may be reckoned as duty levied from the foreign trade; and the special duty on salt, levied in 1834–35, at Allahabad, amounts to 4,08,290 rupees.

Assumed Collection on Foreign Trade, Export and Import.

6. Furruckabad	53,777
7. Cawnpoor	2,05,577
8. Allahabad	1,46,616
Mirzapoor:	
No. 9. Sugar, goor, &c.	77,224
Cotton	92,070
Gum	1,065
Iron	8,158
Lac	12,060
Silks and cotton piece goods	13,348
Sundries	11,095½
Sicca rupees	2,15,020½

11. The known and utter inefficiency of the entire line from the Chumbul to the Mirzapoor must preclude the Board from even estimating the probable amount of duty that may be levied under a better system; but bad and unsatisfactory as the present arrangements are, the total amount of duty levied in 1834–35 on the foreign trade crossing the western frontier, and including the special duty on salt, may be stated, as per margin, at 37,71,418 rupees.

Estimated Frontier Trade.

Delhi	15,26,556
Agra	12,15,582
Cawnpoor	2,05,577
Allahabad	1,46,616
Mirzapoor	2,15,020
Furruckabad	53,777
	33,63,128
Allahabad special rowannah	4,08,290
	37,71,418

10. Enclosure No. 10 is a statement of the gross custom revenue of the year from all the custom-houses under the Board's superintendence as compared with the average collections of the preceding 10 years, a separate statement being given of the Allahabad special duty rowannahs. The result of the year is certainly satisfactory, and the Board hope to be pardoned for again soliciting the consideration of Government to the expediency, if not the justice, of abolishing the inland custom-houses above Allahabad, and I am directed to request that the subject may again be brought to the particular notice of his Honor the Governor.

12. In addition to what has been already remarked (para. 5) regarding this custom-house, I am directed respectfully to refer the Honourable the Governor to my letter, No. 48, dated 30th December last, and to the annexed statement of the collections of the past year, showing that of a total of 1,38,963 rupees, no less a sum than 1,15,976 rupees would have been levied on the north-western frontier, and at Allahabad or Mirzapoor Custom-house, if that of Bareilly had not been existence. The present cost of the establishment is 21,612 rupees per annum.*

13. The result of very diligent inquiries has convinced the Board that no trade is carried on between the British dominions and the Oude state which could repay the actual cost of the preventive establishment. Besides which, the Board are satisfied that the establishment of an effective line on the west frontier of Oude, and the consequent cessation of free import there, would cause a positive diminution in the receipts of the British customs; for there is no article of commerce produced in Oude which is not also produced in Rohilcund and the Dooab. The whole of the import from Oude, therefore, merely passes through the British territory in transit to the south-west, and pays on the south-west frontier; or if any part

* This includes *Rs.* 833. 5. 4. portion of collector's salary debited to Custom department.

* *Note.*—The determination of Government, lately communicated to the Board, No. 3,077, dated 29th August, to establish the part of the line on the British side of the Jumna, has set this question at rest, though it will involve a very large increase of outlay, and great annoyance to the river trade in general, which must be subjected to search, and to the British subjects in particular along a considerable extent of country.

Appendix, No. 18.

part of it comes into consumption, that portion only sets free an equal and probably more valuable portion of the home produce for foreign export in the same direction in which alone an effectual demand exists. The whole, or an equivalent for the whole, of the Oude import is thus brought under contribution already, without any added expense of protection or collection.

14. On the other hand, were a preventive line established on the Ganges, none of that portion of Oude produce which falls into consumption, and which, from its inferior value, could not afford to pay duty, would be imported at all; and of the more valuable produce, taking into consideration the unavoidable exertion, harassment and delay of the best regulated frontier cordon, and the necessity for advancing immediately the whole amount of the duty, it may be fairly expected that a great diminution of import into the British territory, from Oude, would take place. The Board believe the trade would be abandoned altogether, and that the custom receipts would be proportionably reduced. This would probably in time find its level, by an increased home production for exportation, but the whole cost of the line would always remain an useless burthen. Similar results to the above the Board believe to arise, though in a much smaller degree, from the maintenance of the present custom-houses, and they are of opinion that the abolition of the inland custom-houses would increase the trade between the Oude province and the states west of the Jumna, and add very considerably to the collections on the British western frontier. The hill provinces certainly yield no extent of produce that will bear taxation; their most valuable articles, spices, drugs, and condiments, which are exported to the south-west, already pay on that line, and fincal and borax, which are altogether articles of sea-borne commerce, on their way to the port; and the general poverty of these provinces is such that it must be an object with Government to relieve them. The Board hope that a sufficient case has been made out for the immediate abolition of the establishment.

15. Since the abandonment of the indigo trade in the Western Provinces, the collections at Futtehghur have not exceeded 85,000 per annum; indeed, the average gross collections of the past 11 years amount to no more than 1,08,582 rupees. The annexed statement for the past year shows that of a total of 85,194 rupees, no less than 53,777 rupees would in all probability have been collected on the frontier, or at Allahabad or Mirzapoor, if the Furruckabad Custom-house had not been in existence. The cost of the establishment, including the salary of the deputy-collector, amounts to 30,156 rupees per annum, and every argument for the abolition of the custom-house of Bareilly applies equally to Futtehghur. It could not but be attended with the happiest effects, and has been most strongly advocated by the local authorities, and I am directed to submit the Board's very earnest recommendation that final orders may be issued on the subject. The Board trust that the necessity of providing for the present deputy-collector may not induce the Government to continue an establishment which they are convinced is extremely injurious to the country, and they would suggest that Mr. Kinlock should for the present continue in charge of the town duty establishment, until he may be otherwise provided for. Mr. Kinlock would, the Board believe, by an improved arrangement, be able to prevent his own salary from being a burthen on the public resources.

16. The Board consider the abolition of the custom-house, or rather its removal to Calpee, to be of little less importance than the abolition of Bareilly and Futtehghur. The collections for the last 11 years average 2,53,735 rupees per annum, one-third of which, and frequently, as in the present year, a much larger proportion, is levied on cotton alone. The annexed statement shows how large a portion of the collections of the past year would have been levied on the frontier, or at Mirzapore; and as the trade between the British territories and Oude yields no custom revenue at all, the Board beg respectfully to suggest the expediency of the abolition of the present custom-house, and the formation of an establishment on a different footing at Calpee, under the superintendence of an officer, who may be also entrusted with the formation of the upper division of the Bundelcund line.

17. The interior of the country, from Allahabad upward, will then be entirely free, and the frontier experiment will be fairly tried, which it cannot be until this shall be the case.

18. Having reviewed the whole of what now exists, the Board would take the present opportunity of putting on record at one view the object to which they hope ultimately to obtain the sanction of Government.

19. Government have already approved, and taken steps to forward the execution, of their plan for carrying on the south-west preventive line across the province of Bundelcund to the range of hills east of Kallinger, and along that range south of Mirzapore, and following the course of the Billion Nullah, *viâ* Shah Gung, to Chunar. This line being established, the Board consider that the introduction of foreign contraband along the whole western and southern frontier of the Agra Presidency will be effectually precluded; and as, in their opinion, sound policy is opposed to the establishment of any line on the western frontier of Oude, the whole of the territory of Upper India, including that dependency, will be free from the harassment and interference of custom duties.

20. The object which remains to be attained is the security of the special duty on salt, and the effective suppression of the extensive contraband trade carried on in that article, from the Agra Presidency into Benares, and Behar, and the districts of Azimghur and Goruckpore, in the vicinity of which salt is still manufactured in very large quantities.

21. The

21. The modes, so far as the Board are informed this traffic has been carried on, are these:—

1st. Direct import by land through Bundelcund, and across the Dooab into Oude, and thence eastward.

2d. Direct smuggling from the depôts of Jhoosee and Sirsa, situate on the right and left banks of the Ganges, to the eastward of Allahabad.

3d. Landing salt, exported by water from Agra for the eastern markets, at intermediate places on the route to Allahabad, and carrying it across the Dooab, and through Oude to the eastward.

22. The first of these courses will be effectually closed by the completion of the southern preventive line, which will restore to Agra the traffic naturally belonging to its geographical and commercial position. For the prevention of the second and third other measures must be adopted.

23. The Board have been for some time convinced that the position of Allahabad is not favourable for a custom-house. It is without trade, capital, or connexions; precluded by its situation, between two rivers, of difficult trajeet, from facility of communication with the country on either side, and from the means of obtaining information; and it is in advance of, and cut off from, the line over which it professedly holds surveillance. I have above referred to the depôts of Jhoosee and Sirsa, both situated below Allahabad, and the latter 20 miles distant from it; and from both of which an unchecked system of smuggling, under pretence of bonding for a market, has been carried on for many years.

24. Some time since, as Government are aware, the Board obtained authority, with a view to check this evil, to levy the special duty before passing the custom-house at Allahabad, and allowing the merchants to bond for a market at Allahabad itself, yet not a single cargo of salt has since been bonded, and the Board have reason to believe that whatever quantity may have been prevented from passing as heretofore has been landed at places higher up the river, and carried partly across as before, through Oude, and the rest down the right bank of the Jumna, towards Mirzapoor. The Board would therefore propose to abolish the Allahabad Custom-house as useless. They would make the Mirzapoor Custom-house really effective, by appointing an active officer to the sole and separate charge. They would form an efficient line in advance, *i. e.* to the westward of Mirzapoor, cutting the south frontier line just to the eastward of the Cutterah Pass, and passing northward, through the districts of Benares and Jounpoor, to the westward of the latter; thence along the east frontier of Oude, through the Azimgurh and Goruckpoor districts, till it should reach the country of Nepal.

25. The whole extent of this line would not exceed 130 miles; it would effectually check both the evasion of the special duty on salt produced in the south-western states, and also the contraband import of salt of a good quality manufactured in Oude itself, and introduced in considerable quantities through Jounpoor, Azimgurh, and Goruckpore, into Tirhoot, and Benares, and Behar.

26. The two lines would thus draw together at Mirzapoor, from which, as a base, they might be most efficiently superintended, and which would thus become the key of the northern, western, and Deckhun trade. An enactment similar to that of section 50, Regulation X. of 1819, would enable the custom master to keep the line in his front clear; and Allahabad would probably become the depôt of such salt, intended for the eastern market, as was not landed in Mirzapoor itself. As this line would effectually bring under contribution that trade in luxuries between Benares, and Jounpoor, and Lucknow, so much of which at present contrives to escape, the custom-houses at Benares and Ghazeepoor might be abolished, and the expense of the establishments would go far to defray the cost of the line, and of the deputies it would be necessary to employ at Jounpoor and on the frontier of Goruckpore; and with a great increase of freedom of trade, a far more effectual check to smuggling would be established.

I have, &c.
(signed) *J. G. Deedes*,
Secretary.

Sudder Board of Revenue, Allahabad,
2 October 1835.

(No. 4.)

NOTE by the Governor, dated 2 December 1835.

THE secretary to the Sudder Board of Revenue, in his letter dated the 2d October, reports that the chokees, on the proposed preventive south-west frontier line, having been established between Khalsee in the Dhoon, and the junction of the Chumbul with the Jumna, the Board consider that portion of the new line to be now effectively guarded. The frontier line below the junction of the rivers mentioned is still imperfectly protected, the new chowkeys on that portion of the proposed new line not having yet been established.

It further appears from the letter under consideration, that the custom revenue collected in the past year, 1834-35, at the custom-houses under the Board's superintendence, amounted to 43,25,290 rupees, which is more than the average collections of the preceding 10 years

Appendix, No. 18.

by 10,10,405 rupees. Deducting from this last sum the estimated amount collected at the custom-houses of Bareilly, Futtehghur, and Cawnpore, on inland trade, viz., 1,53,909 rupees, the increase of the custom revenue in the past year ascribable to the frontier line above the junction of the Chumbul with the Jumna was 8,56,496 rupees.

It is to be noted also, that the small amount of revenue collected on the inland trade at the custom-houses above mentioned is of no avail to the State, it being less than the cost of those custom-houses; and it is the opinion* of the Board, that if those custom-houses were effective in preventing free importation from Oude, they would cause a positive diminution in our receipts from the trade which now pays on passing our south-west frontier.

* The grounds of this opinion are stated in the 13th and 14th para. of Mr. Deedes' letter.

On these considerations I can have no hesitation in sanctioning the immediate abolition of the Bareilly, Futtehghur, and Cawnpore Custom-houses, as recommended by the Sudder Board.

I think with the Board, that the custom-house at Allahabad should also be abolished after the new preventive frontier line below the junction of the Chumbul and the Jumna shall be completed, and the custom-house at Mirzapore rendered effective.

In the last paragraph of his letter Mr. Deedes states it to be the opinion of the Board, that the custom-houses at Benares and Ghazeepore might likewise be abolished, if chokees were established on a line passing northward from the Cuttereeah Pass on the new south frontier line, along the east frontier of Oude to the boundary of Nypal. The Board's opinion may be requested as to the expediency of abolishing these two custom-houses, should the above line of chokees not be sanctioned. The objects which the Board have in view in proposing its establishment are, to check the evasion of the additional duty leviable under Regulation XVI. of 1829, on salt passing out of the Allahabad district into that of Benares, and to prevent the contraband import of salt manufactured in Oude through Juanpore, Azemghur, and Goruckpore, into Tirhoot and Behar. It does not appear to me to be necessary for the attainment of either of these objects. The first might be secured (even after the abolition of the Allahabad Custom-house) without incurring any expense by levying on the south-west frontier line the amount of the additional duty on salt, viz., 4,08,000 rupees, now realized at Allahabad; or if this would be objectionable, on the ground that it might diminish the consumption of imported salt in the provinces above Allahabad, the additional duty might be relinquished, the amount of revenue which that duty now yields being already more than equalled by the increased produce of the import duties collected on the south-west frontier; the other object might also be secured by a much less expense than would be incurred by the proposed line, merely by strengthening the salt chowkees already established in Tirhoot and Behar, if they are not now sufficiently strong for the purpose.

From the seventh paragraph of Mr. Deedes' letter it appears, that besides the new line of chokees established on the south-west frontier, there is a cordon of chokees round the Sudder custom-houses at Dehlee and Agra, in conformity with Section X. of Regulation IX. of 1810. I do not think the enactment cited requires that these chowkees should be maintained, nor do I think they should be maintained merely for the purpose of subjecting to duty the dutiable articles exempted from the stoppage on the frontier line, under the Board's instructions to the collector of customs at Dehlee, dated the 3d October and 13th January last.

From the ninth paragraph of Mr. Deedes' letter it appears, that the Board consider it very desirable to have all the new preventive chokees on the Jumna placed on the Bundlecund side of that river. I concur with the Board in this opinion. The establishment on the Doab side of the chokees required for the extent of the river which forms the boundary of the jageers of Jaloon and Bownee will be attended with the disadvantage, that in order to prevent goods which have not paid import duty being put on board boats at the ghauts in those jageers, and landed on the Doab side of the river above or below the line of chokees on that side, it will be necessary to authorise those chokees to stop all boats passing up and down the river, and thus to subject the whole river trade to interruption. It is certainly very desirable that this should be avoided if possible. I should think the Jageerdars might be induced to sell the villages belonging to them which are situated on the bank of the Jumna, or to allow our chokees to be placed at all the ghats of the river within their jageers, and when the dispute which now exists between them shall be settled, the Governor's agent in Bundlecund may be instructed to negotiate with them for the attainment of either of these objects.

The present opportunity may be taken to request the Board to furnish a statement of the gross and net revenue derived from the town duties in the provinces under their superintendence, and to report their opinion in regard to the expediency of abolishing those duties. They are objectionable on the ground, that the inlets into the towns in which they are levied being numerous, they cannot be collected without a very large and expensive establishment of peons, whose illegal exactions, which it is impossible to prevent, far exceed the amount of the authorised duties, and are extremely oppressive. My own opinion is, that they are a great hindrance to the prosperity not only of the towns subjected to them, but also of the districts in which those towns are situated, and that they should be abolished if the net revenue derived from them is not very much greater than the increase of the custom duties on foreign trade likely to be obtained by the establishment of the new preventive line of chokees on the frontier.

2 December 1835. (signed) *A. Ross.*

(No. 5.)

(No. 4,192.)

From Mr. Secretary *Macsween* to *J. G. Deedes*, Esq., Secretary to the Sudder Board of Revenue for the Agra Presidency.

Sir,

I AM directed to acknowledge the receipt of your letter, No. 90, dated 2d October last, and to communicate the following observations and orders.

2. The Honourable the Governor sanctions the immediate abolition of the Bareilly, Futtyghur, and Cawnpore Custom-houses, and the Sudder Board is requested to make the necessary arrangements for carrying this order into effect. Instructions respecting Mr. Kinlock will be issued hereafter; in the meantime his services may be employed as suggested in para. 15 of your letter.

3. The Governor will be disposed to sanction the abolition of the custom-house at Allahabad after the new preventive frontier line below the junction of the Chumbul and the Jumna shall have been completed, and the custom-house at Mirzapore rendered effective.

4. From the last paragraph of your letter it appears to be the opinion of the Board, that the custom-houses at Benares and Ghazeepore might also be abolished, if a line of chokees were established from the Cutterah Pass, on the south frontier line, along the eastern borders of Oude, to the boundary of Nypal. The Governor desires to know whether the Board would consider it expedient to maintain those custom-houses if the above line of chokees should not be established, and what are the advantages which in that case would be derived from maintaining them.

5. With reference to para. 7 of your letter, the Governor does not think that section II., Regulation IX. 1810, requires chowkees to be maintained round the Sudder custom-houses of Agra and Dehlee, nor does he think they should be maintained merely for the purpose of subjecting to impost the dutiable articles exempted from stoppage on the frontier line under the Board's instructions to the collector of customs at Dehlee, dated the 3d October 1834, and 13th January last.

6. The Governor concurs in the opinion stated in the 9th paragraph of your letter, that it is very desirable to have all the new chokees on the Jumna placed on the Bundlecund side of that river; and his Honor will endeavour to effect that object, when the existing dispute between the Regent of Jalour and her feudatory, which now prevents its attainment, shall be adjusted.

7. I am directed to request the Board to furnish a statement of the gross and net revenue derived from the town duties in the provinces under their superintendence, and to report their opinion in regard to the expediency of abolishing those duties.

I have, &c.
(signed) *C. Macsween*,
Secretary to the Government of Agra.

Allahabad, 9 December 1835.

(No. 6.)

From Mr. Secretary *Macsween* to *J. G. Deedes*, Esq., Secretary to the Sudder Board of Revenue, Agra Presidency, dated 9th January 1836.

Sir,

I AM directed to acknowledge the receipt of your letter, No. 103, dated the 22d ultimo, on the subject of the abolition of certain custom-houses, &c., and to communicate as follows:—

2. As the collections of Benares do not amount to half those of Ghazeepore, and the reasons assigned by the Board for the abolition of the latter apparently apply with equal force to the former, the Honourable the Governor will suspend his orders respecting both till the receipt of the further report regarding Benares, promised in para. 5 of your communication.

3. If the special duty on salt could be levied without loss at Mirzapoor, it would be expedient at once to abolish the Allahabad Custom-house. The Board are requested to state their opinion on the subject, and to report what establishments of chowkies it would be necessary to form on the left bank of the Ganges to carry the measure into effect.

I have, &c.
(signed) *C. Macsween*,
Secretary to Government of Agra.

Allahabad, 9 January 1836.

Appendix, No. 18.

(No. 7.)

(No. 103.)

From Mr. Secretary *Deedes* to *C. Macsween*, Esq., Secretary to the Government of Agra, Separate Department, Allahabad, dated 22 December 1835.

Sir,

I AM directed to acknowledge the receipt of your letter, No. 4,192, dated 9th instant, and to request you will state, for the information of the Honourable the Governor, that orders were issued on the 18th instant for the abolition of the custom-houses of Bareilly, Futtehgurh, and Cawnpoor. The English records, blank rowannahs, stationery, &c. of the latter establishment having been transferred to Mr. Bowring's charge at Humeerpoor, that officer is making progress in the formation of the line through Bundlecund, or rather as yet down the Dooab. Mr. Loyd, assistant to the magistrate, and collector of Humeerpoor, has been directed to afford his assistance in the Sudder office, and trades crossing the Jumna can now obtain passes from the new Humeerpoor Custom-house, in which the old custom-houses of Banda and Calpee, with their establishments, have been absorbed.

2. Mr. Todd has joined his appointment at Mirzapore, and the Board have issued such instructions to him, and to the commissioner of the 5th division, as they hope will ensure the speedy completion of the arrangements which have been approved. On the formation of the line through Bundlecund, and by Burghur to Mirzapoor, the Board will immediately recommend that the functions of the Allahabad Custom-house be restricted to the levy of the specifical duty on salt. The stoppage of the salt-boats passing down the Jumna will entail no great injury on any parties, and all interruption or interference with the internal or transit trade, or with boats ascending the Jumna, will be strictly prohibited. The collector's salary, and that of a small establishment for this especial duty, may well be borne by that branch of the revenue, which may be estimated at from 4,00,000 to 5,00,000 rupees per annum.

3. With reference to para. 5, by the orders under acknowledgment, I am directed to request that annexed copy of a letter this day addressed to the collectors of customs at Agra and Delhi, in extension of the Board's former orders of 3d October 1834, and 13th January last, may be submitted for the perusal of the Honourable the Governor.

4. As the Mirzapoor Custom-house may now be said to be efficient as far as concerns the river trade, I am directed to submit the Board's recommendation that the custom-house of Ghazeepoor may be immediately abolished. It will be seen on reference to annexed statement of collections in 1834–35, and first six months of 1835–36, that with very trifling exceptions the whole of the articles * yielding any considerable amount of duty are such as would be brought under contribution at other custom-houses, did that of Ghazeepoor not exist. The continuance of the establishment appears to the Board to be on every account objectionable, and to promise no possible advantage; and I am directed to add, that while the collections of all the other custom-houses under the Board's control exhibit a very considerable increase during the first six months of the present official year, as compared with the corresponding period of the last year, that of Ghazeepore and Mirzapore are at a decrease: the latter of 5,054 rupees only; the former, as per margin, *Rs.* 9,413. 0. 9. Regarding the abolition of the Benares Custom-house, and the proposed establishment of a line of chokees from the Kutrah Pass, on the southern frontier line, along the eastern borders of Oude to the boundary of Nepaul, the Board propose again to address Government, after Mr. Bird's projected visit to the 5th division shall enable them to offer their opinion on the subject with more confidence than they are at this moment prepared to do. It will be seen from the annexed statement that a considerable portion of the total revenue of the Benares Custom-house is realized from gold and silver, cloths, brocades, &c.

* Cotton piece goods.
Hides.
Indigo.
Jagree sugar and molasses.
Saltpetre.

	Rs.	*a.*	*p.*
May to October 1824 -	1,27,535	5	6
Ditto to ditto - 1835 -	1,18,122	4	9
	Rs. 9,413	–	9

6. I am also directed to state that the Board propose to reply to para. 7 (town duties) of the orders now under acknowledgment, in a separate communication.

I have, &c.
(signed) *J. G. Deedes*, Secretary.

Sudder Board of Revenue, Allahabad, 22 December 1835.

(No. 193.)

From *C. Macsween*, Esq., Secretary to the Government of Agra, to *H. T. Prinsep*, Esq., Secretary to the Government of India, General Department, dated 27 January 1836.

Sir,

IN continuation of my letter, No. 106, dated the 9th instant, I am directed by the Honourable the Governor to transmit, for the information of the Honourable the Governor-general of India in Council, the accompanying copies of a letter from the Secretary to the Sudder Board of Revenue, dated the 22d instant, and of the orders in reply, respecting the abolition of the custom-houses at Benares and Ghazeepore.

I have, &c.
(signed) *C. Macsween*,
Secretary to Government of Agra.

Allahabad, 27 January 1836.

(No. 4.)

From *J. G. Deedes*, Esq., Secretary to the Sudder Board of Revenue, Allahabad, to *C. Macsween*, Esq., Secretary to the Government of Agra, Separate Department, Allahabad, dated the 22d January 1836.

Sir,

I AM directed to acknowledge the receipt of your letter, No. 105, dated the 9th instant; and, in reply to para. 2, to request you will state, for the information of the Honourable the Governor of Agra, that the Board do themselves consider the reasons assigned in my letter of the 22d ultimo, for the abolition of the Ghazeepore Custom-house, to apply with equal force to the custom-house at Benares, with the single exception of the duty realized at the two Coss Chowkees, on the embroidered goods, and gold and silver lace, and tissues manufactured in the latter city.

2. The sum realized, as remarked in para. 5 of my letter, No. 103, is large, and the article a most fit subject for taxation; but the realization of a revenue of less than 50,000 is certainly no sufficient reason for maintaining a river and city custom-house, at a charge of 13,000 rupees per annum, with unlimited powers of search; and it will be observed that the abolition of this custom-house with that of Ghazeepore formed a part of the proposition mooted in the concluding paras. of my letter, No. 90, dated 2d October last.

3. On the remaining articles enumerated in the statement which accompanied my letter of the 22d ultimo, I am directed to remark that—

Article.	Amount in 1834-5.	
Piece goods, cotton and silk mixed - - - -	20,972 9 –	- - Much of this duty has probably been levied on the consumption of the city, and a large proportion would probably have been levied on the export of the fabric across the north-western frontier line.
Shawls - - - -	1,456 4 –	- - Should have paid on the north-western frontier.
Sugar - - - -	21,073 6 –	- - Would all have been realized on crossing the western line.
Saltpetre - - - -	248 15 –	- - Would have paid in Calcutta.
Indigo - - - -	751 4 –	- - Would have paid in Calcutta.
Oil and oil-seeds - -	6,662 5 –	- - All not required for consumption of the city would be taxed on exportation.
Raw silk - - - -	1,057 12 –	- - All exported by sea or to Mooltan.
Gunnies - - - -	1,224 4 –	- - Should not be taxed at all.

4. In explanation of the Board having forborne to include this custom-house in their recommendation of the 22d ultimo, I am desired to submit, that the bringing under the contribution the trade between Benares, Jounpoor, and Lucknow had formed a part of the scheme submitted in the concluding para. of my letter of 2d October, No. 90, and until that suggestion should be disposed of, they hesitated to recommend the immediate relinquishment of the revenue at present derived from that trade. Should, however, the Honourable the Governor concur with the Board in considering that such a custom-house as that of Benares ought not to be maintained for the realization of a duty of less than half a lakh of rupees on a single article of commerce, there can be no doubt of the propriety of the immediate abolition of the establishment.

5. With reference to para. 3 of your letter under acknowledgment, the Board observe that the abolition of the Allahabad Custom-house, and the levying the special duty on salt at Mirzapore, formed a part of the same scheme of a cross line from that city to the frontier of Nepal, suggested in their letter No. 90. On this subject I am directed to promise a further report at an early date; but the two questions being distinct, the Board was unwilling unnecessarily to delay the present communication.

I have, &c.
(signed) *J. G. Deedes.*

Sudder Board of Revenue, Allahabad,
22 January 1836.

Appendix, No. 18.

(No. 192.)

From *C. Macsween*, Esq., Secretary to Government of Agra, to *J. G. Deedes*, Esq., Secretary to Sudder Board of Revenue, dated the 27th January 1836.

Sir,

I AM directed to acknowledge the receipt of your letter No. 4, dated the 22d instant, and in reply, to state that the Honourable the Governor concurs with the Board in opinion that a custom-house should not be maintained at Benares for the realization of the small amount of duty leviable on the embroidered goods exported from that city to Lucknow.

2. For the reasons therefore urged in the present communication, and in that to which it refers, dated the 22d ultimo, the Honourable the Governor is pleased to sanction the abolition of the custom-house at that station, as well as of the one at Ghazeepore. The Board will accordingly issue the necessary instructions for carrying this measure into effect without delay.

I have, &c.
(signed) *C. Macsween*,
Secretary to Government of Agra.

Allahabad, 27 January 1836.

(No. 7.)

From *H. T. Prinsep*, Esq., Secretary to Government in the General Department, to *C. Macsween*, Esq., Secretary to the Government of Agra, dated the 6th February 1836.

Sir,

I AM directed to acknowledge the receipt of your letter of the 9th January, and of your subsequent letter of the 27th January, both relating to the abolition of several custom-houses in the territories under the Presidency of Agra.

2. The Governor-general in Council observes with regret that such extensive measures, involving a reduction of the resources which the State requires for the payment of its unavoidable expenses, have been adopted without previous communication with the Supreme Government.

3. In some instances the consequent loss of revenue, to some extent more or less considerable, has been avowed with respect to the larger amount of revenue apparently sacrificed; it is assumed, but not proved, that it will not be really lost. The Governor-general in Council cannot, however, forget that, by a precipitate and unauthorised reduction of custom stations in the same provinces, two or three years ago, a very heavy loss of revenue was sustained; and further, that the Hureeana line of custom stations, which was abolished on an assumption that there would be no loss of revenue, has of necessity been since re-established, because its removal was found to cause a very serious loss. The Governor-general in Council is far from being satisfied that there will not be considerable loss from the measures now adopted by the Honourable the Governor of Agra; but he deems it useless to go minutely into this question, as he does not propose, under existing circumstances, to order the restoration of such custom-houses as have been actually abolished. He directs, however, that wherever the measure has not been carried into effect, it may be suspended until further instructions.

4. These measures may be good. The Governor-general in Council is satisfied that the Honourable the Governor fully believes them to be so. They may be such as the Supreme Government would have adopted, with the whole question of customs revenue under consideration. But how is it consistent, I am desired to ask, with the supremacy and responsibility of the Government of India, that such measures should be adopted by the subordinate governments, at their own will, without sanction or reference, when it has been fixed by the Legislature that the most trifling salary cannot be created without the permission of the Supreme Government; how could it possibly have been intended that masses of revenue should be abandoned, and a whole system of customs be abolished, without reference to that superior authority?

5. Admitting the eventual propriety of the measures, there was no necessity for precipitancy. On the supposition that they would be sanctioned by the Supreme Government, a few days' delay could not have been objected to. On the contrary supposition, their unauthorised accomplishment would have been on every ground objectionable.

6. Any such change at the present moment was ill-timed, because the Supreme Government had suspended all measures on its own part for the reform of customs, and had referred the whole question for the consideration of a committee assembled from all the Presidencies, whose report may be soon expected. It was extremely inexpedient, under such circumstances, that the Government of Agra should take on itself to anticipate the result of the investigations of that committee, to which so much importance was attached by the late Governor-general in Council.

7. The proceedings of the Honourable the Governor have placed the Supreme Government and the Governor of Bengal in this predicament: they must either abolish the custom-houses

houses in Bengal, without waiting for the report of the committee, whose investigations were to determine the question, or they must retain the custom-houses, pending the receipt of the committee's report, as hitherto intended: thus maintaining different systems in the Presidencies of Bengal and Agra, until now subject to the same, or they must reinstate the custom-houses of the Agra Presidency, which, in the expectation of being able ultimately to abolish them, is obviously undesirable, on account of the appearance of vacillation which would attach to it, as well as on other grounds. Appendix, No. 18.

8. The Governor-general in Council trusts that the Honourable the Governor will perceive that his measures have been premature, and ought not to have been adopted without reference to the Supreme Government.

I have, &c.
(signed) *H. T. Prinsep,*
Secretary to Government.

Fort William, 6 February 1836.

Our Governor-General of *India* in Council.

Political Department, 1 February (No. 2), 1837.

1. YOUR letter in the separate Revenue Department, dated 2 March (No. 1), of 1836, bringing to our notice your proceedings respecting the abolition of the inland customs duties, will be replied to in that department, with respect to the merits of the measure.

2. But without any reference whatever to the judgment which we may hereafter pronounce on the merits of the measure itself, we feel it necessary to notice with decided displeasure the conduct of Mr. Ross, the late Governor of Agra, in taking the first step in this measure, and abolishing the custom-houses of Bareilly, Cawnpore, and Furruckabad, without a reference to the Supreme Government.

3. On this subject, we find the following observations in your secretary's letter to the secretary of the Governor of Agra, dated 6th February 1836:

"The Governor-general in Council observes with regret, that such extensive measures, involving a reduction of the resources which the State requires for the payment of its unavoidable expenses, have been adopted without previous communication with the Supreme Government.

"In some instances, the consequent loss of revenue, to some extent more or less considerable, has been avowed: with respect to the larger amount of revenue apparently sacrificed, it is assumed, but not proved, that it will not be really lost. The Governor-general in Council cannot however forget, that by a precipitate and unauthorised reduction of custom stations in the same provinces, two or three years ago, a very heavy loss of revenue was sustained; and further, that the Hureana line of custom stations, which was abolished on an assumption that there would be no loss of revenue, has of necessity been since re-established, because its removal was found to cause a very serious loss. The Governor-general in Council is far from being satisfied that there will not be considerable loss from the measures now adopted by the Honourable the Governor of Agra; but he deems it useless to go minutely into this question, as he does not propose, under existing circumstances, to order the restoration of such custom-houses as have been actually abolished. He directs, however, that wherever the measure has not been carried into effect, it may be suspended until further instructions.

"These measures may be good; the Governor-general in Council is satisfied that the Honourable the Governor fully believes them to be so. They may be such as the Supreme Government would have adopted, with the whole question of customs revenue under consideration; but how is it consistent, I am desired to ask, with the supremacy and responsibility of the Government of India, that such measures should be adopted by the subordinate Governments at their own will without sanction or reference, when it has been fixed by the Legislature that the most trifling salary cannot be created without the permission of the Supreme Government? How can it possibly have been intended that masses of revenue should be abandoned, and a whole system of customs be abolished, without reference to that superior authority?

"Admiting the eventual propriety of the measures, there was no necessity for precipitancy. On the supposition that they would be sanctioned by the Supreme Government, a few days' delay could not have been objected to; on the contrary supposition, their unauthorised accomplishment would have been on every ground objectionable.

"Any such change at the present moment was ill-timed, because the Supreme Government had suspended all measures on its own part for the reform of customs, and had referred the whole question for the consideration of a committee assembled from all the presidencies, whose report may be soon expected. It was extremely inexpedient, under such circumstances, that the Government of Agra should take on itself to anticipate the result of the investigations of that committee, to which so much importance was attached by the late Governor-general in Council.

"The proceedings of the Honourable the Governor have placed the Supreme Government and the Governor of Bengal in this predicament: they must either abolish the custom-houses in Bengal, without waiting for the report of the committee whose investigations were to determine the question, or they must retain the custom-houses pending the

Appendix, No. 18.

receipt of the committee's report, as hitherto intended, thus maintaining different systems in the Presidencies of Bengal and Agra, until now subject to the same; or they must reinstate the custom-houses of the Agra Presidency, which, in the expectation of being able ultimately to abolish them, is obviously undesirable, on account of the appearance of vacillation which would attach to it, as well as on other grounds.

"The Governor-general in Council trusts that the Honourable the Governor will perceive that his measures have been premature, and ought not to have been adopted without reference to the Supreme Government."

4. We concur generally in the spirit and tenor of the observations, and such is our sense of the extreme want of judgment manifested by Mr. Ross on this occasion, that, supposing he still continued to exercise the functions of Government in the Presidency of Agra, we should have come to the resolution of cancelling his appointment.

5. Even if Mr. Ross had been unacquainted with the proceedings of your Government, with respect to the abolition of the transit duties as a general question, the measure of a partial abolition of them within the limits of his administration, adopted without your previous knowledge or consent, would still have been unsusceptible of any satisfactory explanation; but having so lately been a member of that Government, and aware, as he must consequently have been, that the subject was under your anxious consideration, Mr. Ross's precipitate and injudicious adoption of that measure is altogether indefensible.

6. By the Act of 5 & 6 Will. 4, c. 52, and our letter in this department of 30th September 1835 (No. 46), the affairs of the Residency of Agra are now administered by a Lieutenant-governor; and the power of appointing to that office is vested in the Governor-general of India in Council, subject of course to our general powers of control. In the exercise of those powers, we deem it necessary to direct that the administration of the Government of Agra be never again, under any circumstances, delegated to Mr. Ross.

We are, &c.
(signed) *J. R. Carnac.*
J. Loch.

London, 1 February 1837. &c. &c.

To the Honourable the Court of Directors of the East India Company.

(No. 24).

Honourable Sirs, India, Political, 15 May 1837.

WE have the honour to acknowledge the receipt of your Honourable Court's letter, dated 1st February (No. 2) of 1837, containing your animadversions on the conduct of Mr. Ross, while holding the office of Governor of Agra, in abolishing the customhouses of Bareilly, Cawnpore, and Furruckabad, without previous reference to the Supreme Government, and to submit a transcript of a minute recorded by that gentleman in reference to the censure passed on him by your Honourable Court.

Pol. 1837, Cons. 17th April, No. 2.

We have, &c.
(signed) *Auckland.*
A. Ross.
W. Morison.
H. Shakespear.

Abst. of contents, No. 3.

Fort William, 15 May 1837.

READ, a Letter from the Honourable the Court of Directors, dated the 1st February (No. 2) of 1837, noticing with displeasure the conduct of Mr. Ross, the late Governor of Agra, in abolishing the Custom-houses of Bareilly, Cawnpore, and Furruckabad, without reference to the Supreme Government.

With reference to the foregoing letter, Mr. Ross has been pleased to record the following Minute:

No. 2. Minute by the Honourable Mr. Ross.

Despatch of the Honourable Court of Directors on the abolition of the inland custom-houses.

IN reference to the censure passed upon me in this despatch, I beg leave to place on record the following observations:

The Honourable Court have not pronounced any opinion as to the merits of the measure which has subjected me to this censure, and they expressly say that it is solely my conduct in having taken the first step in the measure, without previously obtaining the consent of the Supreme Government, which they have felt it necessary to notice with their displeasure.

I cannot take to myself so much blame on this account as the Honourable Court have imputed to me, my predecessor in the government of the Agra Presidency, Sir Charles Metcalfe,

Metcalfe, of his own authority, abolished an inland custom-house in that presidency, on its being represented to him that the amount of collections at that custom-house on the trade carried on within the frontier, was little more that sufficient to defray the expense of its establishments,* and his having done so was not objected by the Supreme Government as an exercise of power beyond his competency. Representations to the like effect, regarding the other inland custom-houses within the Agra Presidency, were afterwards made to me, and as I had every reason to consider those representations as trustworthy as that which had been acted on by my predecessors, I abolished the custom-houses to which they related, having a precedent to support my opinion, that it was within my competency to abolish them; my act, in fact, differed in no respect from the act of my predecessor, except in being likely to be more extensively beneficial. I cannot but think, therefore, that the censure passed upon me is more severe than just, and I doubt not that the Honourable Court will admit that I have reason to think so, when they are informed that the effects of the error they have imputed to me were more likely to be beneficial than injurious, and that the charge they have brought against me of extreme want of judgment, is founded wholly on my having followed a precedent furnished by one whose judgment they themselves have thought worthy of being fully relied upon.

Appendix, No. 18.

As to the merit of the step taken by me in the measure in question, it must be judged of by its effects. I immediately relieved the whole of the North-western Provinces from the transit duties which obstructed their internal trade, and prevented the improvement of their agriculture,† and it very soon led to the Lower Provinces being also relieved from those duties, and to the abolition besides of the town duties throughout the whole of the Bengal Presidency, and doubtless it will hasten the abolition of the very oppressive systems of internal duties which exist in the Presidencies of Madras and Bombay. These are results which every one in this country taking an interest in its prosperity anxiously and impatiently wished for; and much as I regret having incurred the displeasure of the Court, I cannot but derive very great satisfaction from having made the first effective movement towards their realization.

(signed) *A. Ross.*

17 April.

EXTRACT Political Letter to *India*, dated 6th February (No. 5) 1839.

Answer to Political Letter, dated 15th May (No. 24) 1837.

MINUTE recorded by Mr. Ross respecting the censure passed by the Court on his conduct in abolishing the custom-houses of Bareilly, Cawnpore, and Furruckabad, without previous reference to the Supreme Government. — 30. No remark.

Act No. XIV. of 1836.

Passed by the Right Honourable the Governor-General of *India* in Council, on the 30th May 1836.

1. IT is hereby enacted, that from the 1st June next, such parts of Regulations IX. and X., 1810, Regulation XV., 1825, and of any other regulations of the Bengal Presidency, as prescribe the levy of transit or inland customs duties, or of town duties; and likewise the schedules of duties and provisions of any kind contained in these or any other regulations for fixing the amount of duty to be levied upon goods imported into, or exported from, the said presidency by sea, shall be repealed: Provided, however, that nothing herein contained shall be construed to prevent the levy of duties at the rates now in force at the custom-houses and chokies established on the line of the Jumna, or on any frontier line, upon goods crossing that line for import into, or export from, the territory of the East India Company by land; nor to affect the regulations in force for imposing and levying duties on salt, the produce of Western and Central India.

2. And

---

* The inland custom-house at Meerut, was abolished by Sir Charles Metcalfe, in February 1835, and the Court of Directors, in a despatch dated the 10th August 1836, recently received, have expressed their approbation of the measure in the following terms:

"From the inquiries instituted by the Board of Revenue, it appears that out of 1,30,322 rupees, the amount of collections at the Meerut custom-house, from January to October 1834, the sum of 1,21,559 rupees would have been otherwise collected at the frontier custom houses on the Jumna, leaving the trifling difference of 8,762 rupees levied on goods imported for consumption into the city and cantonments of Meerut from the surrounding country, an amount barely sufficient to cover the expense of the establishment. Under these circumstances, we entirely approve the abolition of the custom-house as a measure beneficial to the people, by removing an unnecessary check upon internal commerce, and at the same time not likely to be productive of any injurious effect upon the revenue."

† It cannot be shown that the abolition of the transit duties in the Agra Presidency, imposed any real necessity for abolishing them in the Presidency of Bengal. It must therefore have been a conviction of the merits of the measure that induced the Supreme Government to extend it to that presidency.

Appendix, No. 18.

2. And it is hereby enacted, that duties of customs shall be levied on goods imported by sea into Calcutta, or into any other place within the provinces of Bengal and Orissa, according to the rates specified in Schedule (A.) annexed to this Act, and with the exceptions specified therein, and the said schedule, with the notes attached thereto, shall be taken to be a part of this Act.

3. And it is hereby further enacted, that duties of customs shall be levied upon country goods exported by sea from any port of Bengal or Orissa, according to the rates specified in Schedule (B.) annexed to this Act, with the exceptions therein specified, and the said schedule, with the notes attached thereto, shall also be taken to be a part of this Act.

4. And it is hereby enacted, that no goods or articles whatsoever, entered in either of the said schedules as liable to duty, shall be exempted from the payment of such duty, or of any part thereof, except under special order from the Governor of Bengal: Provided, however, that it shall and may be lawful for the collector of customs, or other officer in charge of a custom-house, to pass free of duty, as heretofore, any baggage in actual use, at his discretion; and in case of any person applying to have goods passed as such; the collector, acting under the orders of the Board of Customs, Salt, and Opium shall determine whether they be baggage in actual use, or goods subject to duty under the rules of this Act.

5. And it is hereby enacted, that the rules and regulations now established for the levy of duties of customs on goods imported into, or exported from, Calcutta and other ports of the Presidency of Fort William, in Bengal, shall continue to be in force, and shall be observed and applied for the levy of the import and export duties imposed by this Act, unless repealed or altered, or repugnant to the provisions thereof.

6. And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort William, in Bengal, by an order printed in the "Calcutta Gazette," to fix a place in any river or port in Bengal, or Orissa, beyond which place it shall not be lawful for any inward-bound vessel, save and except such dhoonies and country craft as are referred to in section XXII. of this Act, to pass, until the master or commander shall have delivered to the pilot on board, for the purpose of being forwarded by the public dawk, or otherwise, as may be ordered by the Board of Customs, Salt and Opium, a manifest made out in the form prescribed by Section 45, Regulation IX., 1810. And it is hereby enacted, that if the manifest so delivered by the master and commander shall not contain a full and true specification of all the goods imported in the vessel, the master or person in charge thereof shall be liable to a fine of 1,000 rupees; and any goods or packages that may be found on board in excess of the manifest so delivered, or differing in quality or kind, or in marks and numbers, from the specification contained therein, shall be liable to be seized and confiscated, or to be charged with such increased duties as may be determined by the Board of Customs, Salt and Opium; and if any inward-bound vessel shall remain outside, or below the place so fixed by the Governor of Bengal, the master or commander shall in like manner deliver to the pilot, so soon as the vessel shall anchor, a manifest as above prescribed; and if any vessel entering a port for which there is a custom-house established, shall lie at anchor therein for the space of twenty-four hours, the master and commander whereof shall neglect to deliver the said manifest to the pilot on board, he shall for such neglect be liable to forfeit the sum of 1,000 rupees, and no entry or port clearance shall be given for such vessel until the fine is paid.

7. And it is hereby enacted, that no vessel shall be allowed to break bulk until the manifest described in the preceding section of this Act, and another copy thereof to be presented at the time of applying for entry inwards, shall have been received by the collector of customs, and order shall have been given by the said collector for the discharge of the cargo, and the said collector may further refuse to give such order, if he shall see fit, until any port clearances, cockets, or other papers, known to be granted at the places from which the vessel is stated to have come, shall likewise be delivered to him.

8. And it is hereby enacted, that it shall be competent to the collector of customs at any port of Bengal or Orissa, at his discretion, to send one or more officers of customs on board of any vessel at any time, and the custom-house officer so sent shall remain on board of such vessel by day and by night, until the vessel shall leave the port, or until it be otherwise ordered by the collector of customs.

9. And it is hereby enacted, that any master or person in charge of such vessel who shall refuse to receive a custom-house officer on board when so deputed as above provided, or shall not afford such officer suitable shelter and sleeping accommodation while on board, shall be liable to fine, not exceeding the sum of 500 rupees for each day during which such officer shall not be received and provided with suitable shelter and accommodation, which fine shall be adjudged by, and at the discretion of, the Board of Customs, Salt, and Opium, at Calcutta, and the vessel by the master or person in charge of which such fine shall have been incurred, shall not be moved until the same shall be paid.

10. And it is hereby enacted, that whenever a collector of customs shall see cause to direct that any vessel shall be searched, he shall issue his warrant or written order for the same, addressed to the custom-house officer on board, or to any other officer under his authority, and, upon production of such order, the officer bearing it shall be competent to require any cabins, lockers, or bulkheads to be opened in his presence, and, if not opened upon his requisition, to break the same open, and any goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the collector of customs, shall

shall be confiscated; and any master or person in charge of a vessel who shall resist such officer, or refuse to allow the vessel to be searched when so ordered by the collector of customs, shall be liable upon conviction for every such offence to a fine of 1,000 rupees, to be adjudged by any magistrate or justice of the peace of the place.

11. And it is hereby enacted, that no goods shall be allowed to leave any vessel, or to be put on board thereof, until entry of the vessel shall have been duly made in the custom-house of the port, and order shall have been given for discharge of the cargo thereof, as above provided; and it shall be the duty of the custom-house officer on board, and of all officers of customs, to seize as contraband any goods which shall have been removed or put on board of any vessel, in contravention of the above provision, or which any attempt shall have been made to remove from, or to put on board of, any vessel in contravention of the above provision. And after entry of the vessel at the custom-house in due form, such part of the cargo as may not be intended and declared for re-exportation in the same vessel, shall be sent to land. And export cargo shall be laden on board thereof according to the rules and practice now in force, and if an attempt be made to land or put on board goods or merchandize in contravention thereof, the goods or merchandize shall be liable to seizure and confiscation.

12. Provided, however, and it is hereby enacted, that no goods shall be allowed to leave any vessel under the said rules, unless the same be duly manifested, and any goods found on board in excess of the manifest, or not corresponding with the specification and description therein contained, shall be seized by the custom-house officer on board, in order that they may be dealt with as prescribed in section II. of this Act; and if goods entered in the manifest shall not be found on board the vessel, or if the quantity found be short, and the deficiency be not duly accounted for, or if goods sent out of the vessel be not landed at the custom-house, or at such other ghaut or place as the collector of customs shall have prescribed or permitted there to be passed in due form, the master or commander shall be liable to a penalty not exceeding 500 rupees for every missing or deficient package of unknown value, and for twice the amount of duty chargeable on the goods deficient and unaccounted for, if capable of being assessed therewith: Provided, however, that nothing herein contained shall be construed to prevent the collector of customs from permitting the master or commander of any vessel to amend obvious errors, or to supply omissions from accident or inadvertence by furnishing an amended or supplemental manifest, but the receiving of such shall always be discretionary.

13. And it is hereby enacted, that any custom-house officer whatsoever who shall demand or accept any gratuity not authorised by any existing regulation or order of Government in consideration of doing or omitting to do any act in his official capacity, shall forfeit for every such offence the sum of 500 rupees; and any person who shall offer a bribe to any custom-house officer, in order to induce such officer to act in a manner inconsistent with his duty, shall forfeit a like sum; and these penalties shall be adjudged on conviction before any magistrate or justice of the peace of the town, district, or place where the custom-house may be established by such magistrate, and, in default of payment, any person so convicted shall be commited to the civil gaol of the city or district until the fine be paid, or for a period not exceeding six months.

14. And it is hereby enacted, that when goods shall be seized as contraband and liable to confiscation, the collector of customs shall investigate the case, and, according to his judgment, shall either release the goods or adjudge them to confiscation; and whenever he shall declare goods to be confiscated, he shall report his proceedings for confirmation and final adjudication by the Board of Customs, Salt, and Opium: Provided, however, that nothing herein contained shall be construed to prevent the Governor of Bengal from ordering the release of goods seized, or from remitting any penalty whatsoever that may be incurred for contravention of the customs laws.

15. And it is hereby further enacted, that 20 days, exclusive of Sundays and holidays, shall be allowed for the discharge of the import cargo of vessels not exceeding 600 tons burthen, and thirty days, exclusive of Sundays and holidays, for the discharge of the import cargo of vessels exceeding that burthen; and the said periods shall be calculated from the day of the tidewaiter or other custom-house officer first going on board. And if the whole cargo be not discharged by the expiration of the above-stated periods respectively, the master or commander shall be charged with the tidewaiter's or other officer's wages, and other expenses, for any further period that he or they may be detained on board. And if the owners, importers, or consignees do not bring their goods to land within the period above fixed, it shall be the duty of the master or commander so to do. And if any goods remain on board after the time fixed as above for the discharge of the import cargo, the collector may order the same to be landed and warehoused for the security of the duties chargeable, and of any freight and primage and other demands that may be due thereon, giving his receipt to the master for the same: Provided always, that in all cases it shall be lawful for the collector or other officer in charge of the custom-house, with the consent of the master of the vessel, to cause any packages to be brought on shore, and to be deposited in the Government warehouse for the security of the duties and charges thereon, although 20 days may not have expired from the entry of such vessel; and in case goods so landed and warehoused, or any goods brought to land from any vessel, be not claimed and cleared from the custom-house within three months from the date of landing, it shall be competent to the collector to sell the same on account of the duties, freight, and other charges incurred and due thereon.

 16. And

Appendix, No. 18.

16. And it is hereby enacted, that a further period of 15 days, Sundays and holidays excluded, shall be allowed for putting on board export cargo, if the vessel shall not exceed 600 tons burthen, and 20 days if exceeding that burthen, when the lading and unlading thereof shall be continuous, and the master or commander shall in such case not be charged with the wages and expenses of the custom-house officer on board until after the expiration of such additional periods respectively. And if a vessel having discharged its import cargo shall be laid up, the custom-house officer on board shall be withdrawn so soon as he shall certify that no goods remain on board excepting necessary stores and articles for use; and when a vessel so laid up shall be entered at the custom-house for receipt of export cargo, a custom-house officer shall be sent on board, and if the said last-mentioned officer shall certify that no goods are on board, saving as above excepted, 20 days, exclusive of Sundays and holidays as above, shall be allowed from the date of such certificate for the lading outwards of a vessel not exceeding 600 tons, and 30 days for vessels exceeding that burthen; after which periods respectively the master and commander shall be charged with the wages and expenses of the custom-house officer on board to the date of the vessel's sailing from the port.

17. And it is hereby enacted, that if any person in charge of a vessel shall have become liable to any penalty, fine, or demand, on account of any act or omission relating to customs, the collector of customs shall be competent, subject to the orders of the Board of Customs, Salt, and Opium, to refuse port clearance to such vessel until the fine shall be discharged.

18. And it is hereby enacted, that upon any goods passed through the custom-house for shipment, the application for which shall be presented after port clearance shall have been taken out, double the prescribed duty shall, in all cases, be levied, and, if the goods be free, five per cent. upon the market value shall be levied thereon.

19. And it is hereby enacted, that when a vessel having cleared out from any port shall put back from stress of weather, or it shall, for any damage or from other cause, be necessary that the cargo of a vessel that has cleared out shall be unshipped or relanded, a custom-house officer shall be sent to watch the vessel and take charge of the cargo during such relanding or removal from on board; and the goods on board such vessel shall not be allowed to be transhipped or re-exported, free of duty, by reason of the previous settlement of duty at the time of first export, unless the goods shall be lodged in such place as shall be allowed by the collector of customs, and shall remain while on land, or while on board any other vessels under the special charge of the officers of customs, until the time of re-export; and all charges attending such custody shall be borne by the exporter, or by the applicant, for this advantage: Provided, however, that in all cases of return to port after port clearance, on account of damage or for stress of weather, it shall be lawful for the owner, or for the master and commander, to re-enter the vessel and land the cargo under the rules for the importation of goods, and the export duty shall in that case be refunded, and the amount paid in drawback be reclaimed, and the goods be placed in all respects as before being passed for exportation; and if goods, on account of which drawback has been paid, be not found on board the vessel, the master shall forfeit the entire value thereof, unless he account for them to the satisfaction of the collector of customs.

20. And it is hereby enacted, that when goods shall be relanded before the lading of any vessel is complete and port clearance has been granted, the duty levied upon such goods shall be returned to the exporter; but no refund shall be made of duty paid on the export of any goods after port clearance shall have been granted for the vessel on which the goods were exported, except the vessel shall have put back for stress of weather or for damage, and the goods shall have been relanded under the rule contained in section XIX. of this Act.

21. And it is hereby further enacted, that vessels owned by natives of Arabia, and coming from the ports thereof, and likewise the vessels of any country or port of Asia not subject to the dominions of the King of the United Kingdom of Great Britain and Ireland, excepting dhoonies and small craft from the Maldive and Nicobar Islands as hereinunder provided, shall be deemed foreign vessels.

22. And it is hereby enacted, that dhoonies, country craft, and other small vessels, not brought into the port of Calcutta by pilots, shall be required to anchor and moor in such part of the River Hooghly as shall be marked out by the collector of customs, with the sanction of the Board of Customs, Salt, and Opium; and if any such vessel shall anchor in any other part of the river than as so marked out, and the master, or person in charge thereof, shall not immediately, upon being ordered so to do, move his vessel to the place marked out, he shall be liable to a fine of 100 rupees, to be adjudged by the collector of customs, and the vessel, or any part of its equipment or cargo may be seized and sold in satisfaction of such fine; and goods shall be landed from such vessels, and put on board for export according to such rules, and at such places, as shall be prescribed by the collector of customs; and vessels of this description coming from the Maldives or from the Nicobar Islands shall be considered as British vessels.

SCHEDULE (A.)

RATES of DUTY to be Charged on GOODS Imported by Sea into any Port of the Presidency of *Fort William*, in *Bengal*.

No.	Enumeration of Goods.	When Imported on British Bottoms.	When Imported on Foreign Bottoms.
1	Bullion and coin	Free	Free.
2	Precious stones and pearls	Free	Free.
3	Grain and pulse	Free	Free.
4	Horses, and other living animals	Free	Free.
5	Ice	Free	Free.
6	Coal, coke, bricks, chalk, and stones	Free	Free.
7	Books printed in the United Kingdom, or in any British possession.	Free	3 per cent.
8	Foreign books	3 per cent	6 per cent.
9	Marine stores, the produce or manufacture of the United Kingdom, or of any British possession.	3 per cent	6 per cent.
10	Marine stores, the produce or manufacture of any other place or country.	6 per cent	12 per cent.
11	Metals, wrought or unwrought, the produce or manufacture of the United Kingdom or any British possession.	3 per cent	6 per cent.
12	Metals, wrought or unwrought, excepting tin, the produce or manufacture of any other place.	6 per cent	12 per cent.
13	Tin the produce of any other place than the United Kingdom or any British possession.	10 per cent	20 per cent.
14	Woollens, the produce or manufacture of the United Kingdom or any British possession.	2 per cent	4 per cent.
15	Woollens, the produce of any other place or country.	4 per cent	8 per cent.
16	Cotton and silk piece goods, cotton twist and yarn, the produce of the United Kingdom or of any British possession.	3½ per cent	7 per cent.
17	Cotton and silk piece goods, the produce of any other place.	7 per cent	14 per cent.
18	Opium	24 rs. per seer of 80 tolas.	24 rs. per seer of 80 tolas.
19	Salt	Rs. 3. 4. per md. of 80 tolas per seer.	Rs. 3. 4. per md. of 80 tolas per seer.
20	Alum	10 per cent	20 per cent.
21	Camphor	10 per cent	20 per cent.
22	Cassia	10 per cent	20 per cent.
23	Cloves	10 per cent	20 per cent.
24	Coffee	7½ per cent	15 per cent.
25	Coral	10 per cent	20 per cent.
26	Nutmegs and mace	10 per cent	20 per cent.
27	Pepper	10 per cent	20 per cent.
28	Rattans	7½ per cent	15 per cent.
29	Tea	10 per cent	20 per cent.
30	Vermillion	10 per cent	20 per cent.
31	Wines and liqueurs	10 per cent	20 per cent.
32	Spirits' consolidated duty, including that levied heretofore through the police of Calcutta; and the duty on spirits shall be rateably increased as the strength exceeds of London proof, and when imported in bottles, five quart bottles shall be deemed equal to the imperial gallon.	9 annas per imperial gallon.	16 annas per imperial gallon.
33	All articles not included in the above enumeration.	3½ per cent	7 per cent.

And when the duty is declared to be *ad valorem*, it shall be levied on the market value without deduction, and if the collector of customs shall see reason to doubt whether the goods come from the country from which they are declared to come by the importer, it shall be lawful for the collector of customs to call on the importer to furnish evidence as to the place of manufacture or production, and if such evidence shall not satisfy the said collector of the truth of the declaration, the goods shall be charged with the highest rate of duty, subject always to an appeal to the Board of Customs, Salt, and Opium.

Appendix, No. 18.

And upon the re-export by sea of goods imported, excepting opium and salt, provided the re-export be made within two years of the date of import as per custom-house register, and the goods be identified to the satisfaction of the collector of customs, there shall be retained one eighth of the amount of duty levied, and the remainder shall be repaid as drawback. And if goods be re-exported in the same ship without being landed (always excepting opium and salt, in regard to which the special rules in force shall continue to apply), there shall be no import duty levied thereon.

SCHEDULE (B.)

RATES of DUTY to be charged upon GOODS exported by Sea from any Port or Place in the Presidency of *Fort William*, in *Bengal*.

No.	Enumeration of Goods.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and coin	Free	Free.
2	Precious stones and pearls	Free	Free.
3	Books printed in India	Free	Free.
4	Horses and living animals	Free	Free.
5	Opium purchased at government sales in Calcutta.	Free	Free.
6	Cotton wool exported to Europe, the United States of America, or any British possession in America.	Free	8 as. p. md. of 80 tolas to the seer.
7	Cotton wool exported to places other than above.	8 as. p. md. of 80 tolas p. seer.	16 as. p. md. of 80 tolas to the seer.
8	Sugar and rum exported to the United Kingdom, or to any British possession.	Free	3 per cent.
9	Sugar and rum exported to any other place.	3 per cent	6 per cent.
10	Grain and pulse of all sorts	1 anna per bag, not exceeding 2 mds. of 80 tolas to the seer, or if exported otherwise than in bags, ½ an anna per md.	2 as. per bag, not exceeding 2 mds. of 80 tolas to the seer, or if exported otherwise than in bags, 1 anna per maund.
11	Indigo	3 rs. per md. of 80 tolas to the seer.	6 rs. p. md. of 80 tolas to the seer.
12	Lac dye and shell lac	4 per cent	8 per cent.
13	Silk, raw filature	3½ as. per seer of 80 tolas.	7 as. per seer of 80 tolas.
14	Silk, Bengal wound	3 as. per seer of 80 tolas.	6 as. per seer of 80 tolas.
15	Tobacco	4 as. per maund	8 as. per maund.
16	All country articles not enumerated or named above.	3 per cent	6 per cent.

And when the duty is declared to be *ad valorem*, the same shall be levied on the market value of the article at the place of export, without deduction.

And in settling for the duties on exports by sea, credit shall be given for payment of inland customs duty, and drawback shall be allowed of any excess of duty paid upon production of ruwanas, under the following conditions, until 1 April 1837.

1. That the goods shall be identified, and destination to the port of export proved in the usual manner.

2. That the ruwanas shall bear date before the 1st April 1836, and the goods shall not have been protected thereby, or by the original thereof, more than two years.

And after the said 1st April 1837 credit shall not be given, nor shall drawback be allowed, of any inland customs or land frontier duty paid at any custom-house or chokee of the Jumma frontier line, or of Benares, except only upon the article of cotton wool, covered by ruwanas, taken out at the custom-houses of the Western Provinces, and proved to have been destined for export by sea when passed out of those provinces.

Appendix, No. 18.

SEPARATE Revenue Department, 7 June (No. 5) 1837.

Our Governor-General of *India* in Council.

1. We now reply to the letters and paragraphs noted in the margin, which bring to our notice the proceedings connected with the abolition of the transit and town duties throughout the districts subject to the Governments of Bengal and Agra, and the enactment of Act No. XIV of 1836, effecting various alterations in the rates of duties levied upon sea-borne commerce.

Public Letter, dated 2d September 1835; paras. 204 to 213.
Separate ditto, dated 2d March (No. 1) 1836.
Ditto, ditto, dated 2d March (No. 2) 1836; paras. 23 to 36.
Ditto, ditto, dated 6 July (No. 4) 1836.

2. That portion of the paragraphs under reply which relates to the post-office arrangements will be noticed in the public department.

3. In consequence of a resolution of the Supreme Government passed in July 1834, a committee was appointed, consisting of civil servants of all the presidencies, "for the purpose of investigating and reporting upon the system in force for levying exports, imports, and transit duties under the three presidencies." This committee was composed of the following gentlemen:—

Mr. J. H. Crawford, Bombay, c.s.
Mr. W. H. Babington, Madras, c.s.
Mr. H. Borradaile, Bombay, c.s.
Mr. W. R. Young, Bengal, c.s.
} Ordinary Members.

Mr. G. J. Siddons, Bengal, c.s.
Mr. H. M. Parker, Bengal, c.s.
Mr. C. E. Trevelyan, Bengal, c.s.
} Honorary Members.

Mr. Parker was subsequently relieved from the duties of the committee as an honorary member, in consequence of his representation that the weight of his official occupations would prevent his devoting a sufficient share of attention to the business.

4. To each of the members from the presidencies of Madras and Bombay an extra salary of 1,000 rupees per month was assigned, and of 500 rupees per month to Lieutenant Taylor, who was appointed to act as secretary to the committee.

5. The first meeting of the committee was held at Calcutta in May 1835, and their first report to Government, which contained a detailed view of the actual system under which the customs, transit and town duties were levied in the several presidencies, with an outline of the changes which had taken place since our acquisition of the territories composing them, was dated the 27th January 1836.

6. In the same month the Supreme Government received information that the Governor of Agra had abolished the custom-houses of Bareilly, Futtehghur, and Cawnpore, and subsequently those of Benares and Ghazeepore, as well as the chokies attached to the Allahabad custom-house. The conduct of the Governor of Agra in thus assuming the right of summarily deciding a question then under the anxious consideration of the Council of India, has been already noticed in our political despatch of the 1st February (No. 2) 1837. It is here only necessary to advert to it in connexion with its effects upon the measures which were then under your deliberation.

7. The extinction of the internal custom-houses of the Agra Presidency involved of course the virtual abolition of the internal customs which were levied by their agency. It was apparent that a different system could not be allowed to prevail in two presidencies so closely connected as those of Bengal and Agra, and even then on the point of being re-united. There were thus only two alternatives for your selection; either to rescind the orders of the Governor of Agra, and re-establish the abolished custom-houses, or to pursue the same course of policy by abolishing also the internal custom-houses of the Bengal Presidency.

8. The first course was open to serious objections. It would have been manifestly unwise to restore a system which you were not fully determined to maintain, and unsettle the minds of the people by exhibiting so prominently a want of unity of principle or of stability of purpose on the part of their rulers.

9. Under the embarrassing circumstances in which you were placed, we think that you judged rightly in determining upon the abolition of the inland custom-houses of Bengal. The measure itself is in entire accordance with our previously expressed views on the subject; and our only regret is, that you were precipitated into its adoption without having been enabled to form any available plan for compensating the loss of revenue, which was the necessary consequence of the relinquishment of the transit duties.

10. The measure thus adopted was carried into effect by a public notification, dated the 1st March 1836; and by a subsequent notification, dated the 20th April, the town duties were also abolished from the 1st May 1836.

11. It was the intention of the committee, to whom the general question of customs duties had been referred, to submit for your approbation a plan applicable to the whole of the territory under your Government, understanding, as they state in their letter of the

Appendix, No. 18.

12th March 1836, that they were bound by the tenor of their instructions "to regard the whole of India in the light of one empire, the interests of all parts of which were to be considered, not with the view of applying separate remedial measures to each, and of leaving the line of demarcation which partitions each presidency into a distinct country, whose fiscal system has reference to itself alone, as strongly defined as ever, but with the intent of blending and reconciling them, so as, if possible, to reduce the custom laws of all the presidencies into something like simplicity and uniformity, without losing sight of the financial interest of the State."

12. The reports of the committee embodying the measure by which these desirable objects were to be effected have not yet been laid before us. Those measures are, however, further indicated in another passage of the same letter as including the abolition of the internal customs in every part of British India, and the substitution of an uniform export and import duty.

13. The relinquishment of the transit and town duties throughout the Presidencies of Bengal and Agra, rendered it necessary to avoid all delay in looking elsewhere for some compensation for the loss of those branches of revenue. The only available source for this purpose was to be found in the external trade of Bengal; and you accordingly resolved, without waiting for the propositions to be submitted by the committee, which were not yet matured, to impose such additional burthens on the sea-borne commerce, as might, at least in some measure, make up the deficiency which you anticipated in your revenues.

14. The actual loss occasioned by the relinquishment of the town and transit duties is variously estimated by different authorities. The committee, in the letter previously quoted, express their "conviction that the deficit arising from the entire abolition of the internal custom-houses in the Bengal and Agra Presidencies will be very small," and their "strong persuasion that there will be no deficit at all." Mr. Ross, in a minute dated the 23d May 1836, endeavours to show that the alteration of system has actually caused a profit to the revenue of 1,93,986 rupees, and that a very large increase in this amount may be anticipated. The Board of Customs, in their letter dated the 21st March 1836 (without however including the amount of actual or prospective increase in the receipts on the Agra frontier line), assume a deficiency of 13,00,000 rupees, to which they add one lac as the expense of the necessary increase of establishment at the Calcutta custom-house.

15. We are not in possession of the means of entering into a critical analysis of the calculations which have led to these different results. Assuming, however, as you have done, the least favourable view of the change to be that which approaches the nearest to the truth, the amount of deficiency is not so great, but that we may reasonably calculate on its being speedily compensated by means of the impetus which the withdrawal of the vexatious and harassing restrictions imposed by the town and transit duties on the internal trade of the country must give to general commerce.

16. The Governor-general, in his minute dated the 14th April 1836, after stating the amount of deficit at 14,00,000 rupees, observes, "We are not, I am clearly of opinion, bound to supply the whole of this amount out of direct additions to the duties of sea customs. We may fairly take into account the improvement of income which has been already proved to be secured by the establishment of the more effective preventive line on the north-western frontier; we may allow something for the promises which are largely, and apparently upon good grounds, made of further improvements from the same source; and I think that we are also justified in taking into account the impulse which will be given to internal industry by a removal of one of the greatest impediments by which it has ever been oppressed, and for an increased production in all other sources of revenue from the improved means of payment, which a relief from these exactions must give to the whole country. Some further allowance may justly also be made for improvement on the customs duties by increased consumption, and by a mode of collection more effective and less vexatious in its operation than that which has hitherto been followed."

17. Acting on these views, the Governor-general proposed for adoption a revised scale of export and import duties, the effect of which, taking the registered value of the trade of 1834-35 as the basis of the calculation, would be to increase the sea customs' revenue to the extent of six lacs and a quarter per annum. This scale, after being submitted to further revision in communication with the mercantile community of Calcutta, in the course of which alterations were adopted calculated to produce a further increase of the customs revenue to the extent of nearly two lacs of rupees per annum, was finally passed as Schedules A. and B. to Act No. XIV. of 1836.

18. The rates which you have adopted appear to have been fixed after the most careful inquiry, and we see nothing to object to in the general principles by which your decisions have been regulated.

19. Sugar, which was previously subjected to a duty of 2½ per cent. on exportation to Great Britain (which rate was in the first proposed schedule of duties increased to 3 per cent.) has been entirely relieved from export duty. This concession to the wishes of the Chamber of Commerce was apparently made with the view of diminishing the inequality which then existed in the rates of duty levied in this country on sugar, the produce of the East and West Indies. The beneficial change which the wisdom of Parliament has since effected in that respect, may be considered to furnish a reason for the re-imposition of the duty.

It

It is, however, of extreme importance that every assistance should be given to the improvement of the yet undeveloped resources of India, and we should be unwilling to hazard even the slight check which so small a duty might give to the expenditure of capital in the improvement of this grand staple of the country, more especially when we consider that all the encouragement which it may receive will be surely, though indirectly, felt in the improvement of the internal condition of the country, and that any apparent loss will not fail to be compensated to you through other channels.

20. The same considerations apply equally to the article of cotton; but as the rate of duty is only fixed provisionally, pending the acquisition of further information on the subject, it is unnecessary for us to enter upon the question at present.

21. We are disposed to concur generally in the views entertained by your Governor-general on the injurious tendency of export duties. They are at present only to be justified by the actual necessity of the case in a financial point of view. We desire, however, that you will watch their operation with the utmost vigilance, and that you will not fail to apply a remedy to all cases where they may be found to be manifestly injurious to the interests of commerce.

22. The whole measure must in fact be regarded as provisional, and open to any alteration which further inquiry and consideration may show to be expedient. In the letter from Mr. Secretary Prinsep to the Board of Customs, dated the 18th May 1836, it is observed that "the Governor-general in Council is fully sensible that the provisions of this Act are very imperfect, and that nothing short of a full and precise code of customs law for imports and exports, framed either on the principles of the draft prepared in 1823-24, or on those of the customs law of England, will effectually answer the purpose in view. The urgency, however, of the necessity of providing a present remedy for the consequences of the abandonment of the former system, has been the principal inducement with the Governor-general of India in Council to wait the preparation and adaptation to existing circumstances of the extended code referred to."

23. The abolition of transit duties in Bengal presented much fewer difficulties than those which you will have to encounter in extending the benefits of the measure to the other presidencies. The amount of deficit arising from the relinquishment of the town and transit duties was much less in comparison with the extent of territory over which they were levied; and the capacity of the maritime commerce of Calcutta to support compensating burthens was much greater, certainly, than that of Madras, and probably than that of Bombay.

24. The net amount of inland customs and town duties under the Madras Presidency is about 30 lacs of rupees. Of this amount, however, about 10 lacs are properly assignable to sea customs, leaving still a deficiency of 20 lacs; an amount which could never be compensated by any addition to the already heavily taxed commerce of that presidency.

25. Under the Presidency of Bombay the net amount of transit and town duties is estimated to exceed 18 lacs of rupees, and it is believed that nearly this amount might be raised by increased duties on the maritime commerce of that presidency. It must be recollected that some portion of this amount is derived from salt; an article which is now heavily taxed in every other part of British India, and which is expressly excepted from the operation of the abolition of the transit duties in the western provinces of Bengal. It may therefore be worthy of consideration, whether some portion of the general deficit may not be supplied by continuing in some other form the duty now derived by the Bombay Government from that article.

26. Under the most favourable view of the case, we apprehend that we must look for the recovery of a considerable portion of the deficiency to the effects of the impulse which must necessarily be given to internal industry and external commerce by the removal of those impediments which have hitherto pressed upon them, and for the full development of these effects, the lapse of some years will probably be necessary.

27. We have only to express our earnest hope that the Customs Committee, to whom the task of devising the means by which the benefits already secured to Bengal may be extended to the other presidencies has been entrusted, may be enabled to bring their labours to a speedy termination.

28. You will of course keep us fully informed of the further measures which you may adopt on this important subject. And we desire that as soon as a sufficient period shall have elapsed to enable you to judge of the results of the change of system, you will furnish us with statements in as detailed a form as possible of its effects both on the revenues and on the internal and external commerce of the country.

29. Since the foregoing paragraphs were prepared, we have received your letters of the 19th October (No. 6) 1836, and the 4th January (No. 1) 1837.

30. In paragraph 13, of the first letter, you state that you trust we shall, when fully informed of the real character of the taxation prevailing in the interior of both the other presidencies, be sensible of the necessity of some considerable change, and shall be disposed to enlarge the discretion left to you in respect to the abandonment of existing sources of the public income, and to approve such partial measures, not involving any extensive sacrifice of

Appendix, No. 18.

income, or likely to interfere with other financial arrangements, as in the meantime you may be led to adopt.

31. In paragraph 20, of the letter of 4th January 1837, you express a hope, that by furnishing us with a statement of the further proceedings of the committee for revising the customs and post-office laws of India, you should place before us such an anticipated view of the tendency and character of these measures, as would be of material assistance in enabling us to decide how far to give our sanction to the reforms contemplated, by granting to you the solicited latitude of discretion in respect to the abandonment of sources of revenue which you may deem odious, oppressive, and injurious to a degree to warrant and require their discontinuance.

32. You inform us that you had not determined how far to sanction the principles on which the Customs Committee proposed to afford relief, or to the details comprehended in that plan; but as you do not appear to object to that part of the scheme which would confine the relief to the maritime districts of Madras, while the whole of the interior of the Bengal and Agra provinces, as well as of the districts in Bombay, would be exempted from transit and town duties, it becomes necessary for us to record our dissent from such a system of partial relief.

33. If financial considerations will not enable you to afford to the whole of the districts of Madras and Bombay the same measure of relief which has been given to the provinces of Bengal and Agra, we are clearly of opinion that justice and sound policy require that the relief in the two subordinate presidencies should be extended to articles of consumption or of commerce, and not to districts. We may indeed observe that the committee scheme would involve similar anomalies in legislation to those depicted in their report of the 27th January 1836, by which the manufacturers of the Madras districts were successively driven from the towns into the villages, and again from the villages into the towns. The scheme, in fact, would hold out a premium for the transfer of a large portion of the population and capital of the country from the interior to the maritime districts, in which moreover the Government would not be able, in consequence of the greater extension of the permanent settlement in the latter districts, to derive adequate compensation for the diminished cultivation of the Sirkar lands situated in the interior of the Peninsula, which such a transfer of population would occasion.

34. Trusting that these objections to the Committee's plan will be fully weighed when you proceed to apply the proper remedies to the evils which are allowed on all hands to press so heavily on the resources and industry of the inhabitants of the Peninsula, we do not hesitate to give the required sanction to the contemplated reforms with respect to certain sources of revenue which you may think it expedient to abandon.

We are, &c.
(signed) *J. R. Carnac.*
J. L. Lushington.
&c. &c.

London, 7 June 1837.

Act No. XIV. of 1843.

Passed by the Right Honourable the Governor-General of *India* in Council, on the 5th August 1843.

An Act for regulating the levy of Customs Duties, and the manufacture of Salt in the North-Western Provinces of the Presidency of *Bengal*.

1. It is hereby enacted, that Regulation XVI. 1829, Act II. 1838, and so much of Regulation IX. 1810, and of any other Regulation and Act, as affects the collection of customs duties, or the manufacture of salt in the North-western Provinces of the Presidency of Bengal, shall be repealed from the 1st day of September 1843.

2. And it is further enacted, that from and after the day above-mentioned, the following and no other duties of customs shall be leviable upon the import and export of articles into and from the North-western Provinces of the Presidency of Bengal, that is to say:

On the import of salt, of all descriptions, two rupees per maund, and a further duty of one rupee per maund on the transmission thereof to the eastward of Allahabad.

On the import of cotton, uncleaned, four annas per maund; cleaned, eight annas per maund.

On the export of misree, kund, chenee, and all clayed and refined sugar, eight annas per maund; goor, râb, sheerah, and all unclayed and unrefined saccharine produce, three annas per maund.

The import of sugar into any part of the said provinces is, and shall remain prohibited.

3. And it is further enacted, that it shall be lawful for the Government of the said provinces, from time to time, to make and issue such orders as may be deemed expedient for the collection of the aforesaid duties, in such manner, and upon such line or lines, and at such places

places on or near such line or lines as may seem fit, and all such orders shall have the same force as if they formed a part of this Act from the date notified in the Gazette, wherein they shall be published.

4. And it is further enacted, that from and after the 1st day of September 1843, the manufacture of alimentary salt throughout the North-western Provinces of the Presidency of Bengal, without the express sanction of the Government, is prohibited; and that any person engaging in the manufacture of such salt, or preparing or causing to be prepared works for the manufacture of such salt, without such sanction, and all zemindars or other proprietors of land, or their agents, conniving at such illicit manufacture, shall, on conviction by the magistrate, within the limits of whose district the offence may have occurred, be punished by a fine not exceeding 500 rupees, and on non-payment of such fine, by imprisonment not exceeding six months, with or without hard labour, and that all works at which such manufacture shall have been conducted, or which are designed for such manufacture, shall be destroyed, and any salt which may be manufactured or stored thereat shall be seized and confiscated.

5. And it is further enacted, that it shall be lawful for the collectors of customs, and the collectors of land revenue within their jurisdictions, to destroy all works for the manufacture of salt, and to seize the salt stored thereat, and to apprehend the persons concerned in the manufacture thereof, and make them over for trial to the magistrate within the limits of whose district the offence may have occurred.

6. It is further enacted, that all sugar imported into the said provinces, and all articles imported or exported without payment of the duties imposed by this Act, or in contravention of the orders which may be made and issued under the provisions thereof, and all boats, carriages and conveyances, and all animals used in transporting the same, shall be liable to be seized and confiscated in the manner hereinafter mentioned.

7. And it is further enacted, that all persons evading or attempting to evade the payment of the duties imposed by this Act, and all persons aiding or abetting such attempts or evasions, or in any manner acting in contravention of this Act, or of any order made and issued under the provisions thereof, and all zemindars and other proprietors of land, or their agents, who shall wilfully connive at such attempts or evasions, or aid such acts, shall, on conviction by the magistrate within the limits of whose district the offence may have occurred, be punished by a fine not exceeding 500 rupees, and on non-payment thereof by imprisonment not exceeding six months, with or without hard labour.

8. And it is further enacted, that it shall be lawful for all officers of the customs department to search any carriages and conveyances, and any packages, upon reasonable grounds of suspicion that such carriages, conveyances, or packages contain any articles made subject to duty, or prohibited to be imported by this Act, and to detain all such articles as may be liable to confiscation under the provisions thereof.

9. And it is hereby enacted, that whenever any articles or goods shall be seized or detained under the provisions of this Act, the collector or deputy collector of land revenue or customs, within whose jurisdiction such seizure or detention shall occur, shall, with all practicable expedition, report the case for the determination of the commissioner of revenue, and it shall be lawful for such commissioner to declare such articles or goods to be confiscated, or to impose such lesser penalty in lieu thereof, as to him may seem fit.

10. And it is hereby enacted, that it shall be lawful for all officers in the customs department to apprehend any person upon reasonable grounds of suspicion that such person is liable to punishment under this Act, and to make him over for trial with all practicable expedition to the magistrate within whose jurisdiction the offence may occur.

11. Provided always, that any officer of the customs department who shall without reasonable grounds of suspicion search any carriage or conveyance, or any package, shall, upon conviction thereof before the magistrate within whose jurisdiction the offence may have been committed, be punished with fine not exceeding 250 rupees, which fine shall be paid over to the party aggrieved, and on non-payment of such fine, with imprisonment not exceeding three months; and provided also, that any officer of the customs department who shall, under colour of this Act, apprehend any person without reasonable grounds of suspicion that such person is liable to punishment under this Act, shall upon conviction before the magistrate within whose jurisdiction the offence may have been committed, be punished with fine not exceeding 500 rupees, which fine shall be paid over to the party aggrieved, and on non-payment of such fine, with imprisonment not exceeding six months.

12. And it is hereby enacted, that all magistrates, or persons exercising the powers of magistrate, shall be competent to receive and determine all charges against persons thus made over to them for trial on account of offences against this Act, and that all sentences passed in pursuance of this Act, shall be open to appeal under such rules as may from time to time be laid down for the cognizance of appeals in ordinary cases.

13. And it is hereby enacted, that all officers of police, and all officers of the government engaged in the collection of the land revenue, are empowered and required to aid and assist the officers of the customs department in the execution of this Act.

14. And it is further enacted, that nothing in this Act contained shall apply or be deemed to apply to the Saugor and Nerbudda territories, or to the district of Ajmere.

Appendix, No. 18.

SEPARATE Revenue Department, 6th March (No. 2) 1844.

Our Governor-General of *India* in Council.

ENACTMENT of Act XIV. of 1843, for Regulating the levy of Salt and Customs Duties in the North-western Provinces.

Par. 1. IN your Legislative Letter, dated the 5th August last (No. 16), you inform us that you have passed an Act (No. XIV. of 1843), "for Regulating the levy of Customs Duties, and the manufacture of Salt in the North-western Provinces of the Presidency of Bengal."

2. In our despatch in this department, dated the 17th December (No. 4) 1839, paragraph 5, we observed that "the state of confusion into which the management of this branch of revenue had been allowed to fall, was by no means creditable to the local Government. Duties had been discontinued and again collected without any sufficient authority, and the whole system of the administration of the department had been reconstructed on principles altogether new, and wholly at variance with the Regulation of 1810, which still remained in full force." We added, "that this state of things could be no longer allowed to continue, and that whatever system you might finally determine on adopting must be properly established on a legal footing."

3. By the Act now submitted, the manufacture of salt throughout the North-western Provinces is prohibited, except with the express sanction of Government, and the duty on its importation is fixed at two rupees per maund, with an additional duty of one rupee on its transmission to the eastward of Allahabad. Customs duties are to be levied on the import of cotton, and on the export of sugar across the frontier, and goods of every other description are to be allowed to pass free.

4. We approve generally of the principle of the plan, so far as it adds to the freedom of trade, by restricting the levy of duty to a small number of articles, the bulkiness of which will render its evasion difficult; and from the same cause, as it diminishes the annoyance to which travellers and merchants are subjected by the liability of their goods to be stopped and examined by the customs officers.

5. The draft Act was transmitted by the Governor-general to the Vice-President in Council, with a letter dated at Agra, the 3rd May 1843. By a resolution dated the 29th July, the rule requiring a previous publication of two months before the passing of any Act was suspended, and on the 5th August, the draft was made law, and took effect from the 1st September 1843.

6. Your letter under reply is not accompanied by any statements, showing upon what articles, and at what rates customs duties were at the time levied on the north-west frontier, nor the amount of revenue which was realized. The articles legally subject to taxation, and the legal rates of duty, were those enumerated in Regulation IX. of 1810; but, as observed in the despatch before referred to, so many changes have been made under the authority of the local Government, and of the Western Board of Revenue, that we are quite uninformed of the actual state of things immediately previous to the passing of the Act under discussion. For the same reason, we are unable to judge of the probable financial operation of the scheme. You state that the duties on 121 articles are abolished, and that the average receipts on 48 of these formed an aggregate of only 1,500 rupees per annum, but the amount produced by the others is not stated, nor the amount which is expected to be realized from the duties on salt, cotton, and sugar imposed by the Act.

7. Under Regulation IX. of 1810, cotton wool is subjected to a duty of 12 annas per maund of 96 Calcutta sicca weight. By the present Act, the duty is reduced to four annas per maund on uncleaned, and eight annas per maund on cleaned cotton. It is not, however, stated whether the cotton which has thus paid duty on importation, is to be entitled to the privilege of drawback on exportation from Calcutta, which, by the rate appended to Schedule (B.) of Act XIV. of 1836, is granted to "cotton wool covered by ruwanas taken out at the customs-houses of the Western Provinces, and proved to have been destined for export by sea, when passed out of those provinces."

8. We find from the Report on the Customs Revenues, submitted by the Sudder Board of Revenue, N.W. Provinces, to the Lieutenant-governor, on the 4th October 1842, that the duty paid on the import of cotton was in that year 3,60,371 rupees, and on its export 2,05,042 rupees. As we are not informed of the rate at which duty was levied, nor of the amount which was subsequently refunded as drawback on exportation from Calcutta, we are unable to form any judgment of the effects of the change on the revenue derived from this article.

9. We presume, that as the duty on importation is levied on the Jumna line of chokeys, the cotton grown in Bundelkund, and other portions of British territory beyond that line, will be subject to duty, while that produced in the Dooab will be free from taxation. This circumstance should have been adverted to while the measure was under your consideration, and your reasons for maintaining the distinction should have been stated; it probably, however, could not have been abolished without an entire change in the disposition of the line of chokeys on which the duty is collected.

10. The

10. The duty leviable under Regulation IX. of 1810, on "sugar, jagry, goor, and syrup," was 5 per cent. *ad valorem*. As this was a transit duty, it was leviable whenever the article was brought within the limits of a custom-house, and was therefore payable on passing out of our territory, as well as on coming into it; but whether this rate of duty was actually collected on the north-western frontier line, at the date of the enactment under notice, or whether it had been modified by any orders of the local government, we are left uninformed.

11. By the present Act, duties are levied at the following rates:—"On the export of misree, kund, chenee, and all clayed and refined sugar, eight annas per maund; goor, ral, sheerah, and all unclayed and unrefined saccharine produce, three annas per maund."

12. The collector of Calcutta customs, in his report for 1841–42, states the price of sugar at from 12 to 15 rupees per bazaar maund. Assuming 10 rupees per maund as the value of sugar in the North-western Provinces, the duty now leviable on refined or clayed sugar would be almost the same as that to which it was subjected by Regulation IX. of 1810, and a reduction of more than one-half is made in the rate chargeable on unrefined sugar; the only difference being, that instead of being levied in the shape of a per-centage on the value, it is converted into a fixed rate on the quantity.

13. In 1841–42, the amount of duty collected on the importation of sugar into the North-west Provinces was 99,235 rupees, and on its exportation 3,53,111 rupees. The object of the prohibition in the new Act is not stated, but it may have possibly been determined on, with the view of claiming for the sugar of the North-western Provinces, when exported from Calcutta, the right of being admitted into the United Kingdom at the reduced rate of duty.

14. By Regulation XVI. of 1829, the duty on Lahoree, Sambhur, and the better descriptions of salt, was fixed at one rupee and eight annas per maund, and on the inferior descriptions at one rupee. By the new law, all descriptions of salt are for the future to be taxed at two rupees per maund.

15. The effect of this change, as a financial measure, must depend mainly upon the efficiency of the means at your disposal to prevent the illicit introduction of salt without the payment of duty.

16. You state that the "additional powers given to the customs department, and the increased strength which will be given to the customs establishment, will, it is to be hoped, prevent any increase of smuggling on the north-west frontier." Of this result we are somewhat doubtful. The Governor-general says, that "the collector of Delhi entertains no apprehension of not being able to enforce the collection of the increased duty (on salt) by the additional means placed at his disposal." Mr. Smith, the collector of customs at Agra, remarks, that although the north-west frontier line "has been found adequate to prevent smuggling when eight annas was to be gained at the risk of losing 10 annas, the case will be entirely altered when the profit is raised from eight annas to one rupee eight annas on each maund smuggled across the line." It may be apprehended that the increase of the duty on salt passing the frontier will give an impetus to the contraband trade, which it will be found difficult to check, even with an augmented preventive establishment; and it would further appear that the increased duty is to take effect immediately, while the measures to be adopted for strengthening the frontier line of chokeys are still under consideration.

17. By the new Act, the manufacture of salt throughout the North-western Provinces, "without the express sanction of the Government, is prohibited." With reference to the provisions of Act II. of 1838, which authorise any person to manufacture salt in the North-western Provinces, on giving "notice in writing to the collector of the district in which the place of manufacture may be situated of his intention to manufacture salt therein," we should have been glad to have been informed of the number and value of the salt works established under the authority of that Act (for we presume that such works were in existence, as we find in the report before referred to an item of 2,567 rupees, under the head of "miscellaneous salt collections under Act II. of 1838"); and whether the sudden withdrawal of the right to manufacture salt may not involve the Government in claims to compensation for losses caused by its cessation.

18. From the report before referred to, we find that the total customs collections of the North-west Provinces amounted, in 1841–42, to 46,95,779 rupees, of which sum no less a proportion than 36,55,611 rupees was produced by the duties on salt, cotton, and sugar. The difference, being 10,40,168 rupees, consists, we presume, of the collections on those articles which are now exempted from taxation, with the exception of such portion of it as may have accrued from fees on rowannahs, and other miscellaneous receipts, which will continue to be collected. This sum, therefore, together with the export duties on cotton, and the import duties on sugar, making an aggregate amount of upwards of 13 lacs of rupees, is altogether given up, and it is probably expected that the loss to the revenue will be made good from the produce of the increased duties on salt.

			Rs.
Total collections (including fees on rowannahs, &c.)			46,95,779
Duty on salt	*Rs.*	26,36,852	
Ditto on cotton		5,66,413	
Ditto on sugar		4,52,346	
			36,55,611
		Rs.	10,40,168

Receipts from articles now exempt from duty	*Rs.* 10,40,168
Export duty on cotton	2,05,042
Import duty on sugar	99,235
	Rs. 13,04,445

19. Having

Appendix, No. 18.

19. Having thus communicated to you the remarks which have occurred to us in the very imperfect state of the information which has been submitted, we have to desire that you will carefully watch the operation of the Act, and that you will furnish us without delay with an account of the system which was actually in force immediately previous to its enactment, and of the financial effects which may be expected to result from the change which you have now sanctioned.

We are, &c.
(signed) *J. Cotton.*
J. Shepherd.
&c. &c.

London, 6 March 1844.

(No. 2,218, of 1844.)

From the Honourable *J. Thomason*, Esq., Lieutenant-Governor of the North-Western Provinces, to the Right Honourable *Edward* Lord *Ellenborough*, Governor-General of *India*, in Council.

My Lord, Fort William, 12 June 1844.

Separate Revenue Department.

It is proposed in the present despatch to reply to the Honourable Court's letter, in the Separate Revenue Department, No. 2, of 1844, dated March 6th, 1844, and at the same time to bring down to the latest date the proceedings in this department within the limits of these provinces to which Act XIV. of 1843, extends.

2. The rules published by this Government on February 10th last, under Sect. III. of the above Act, and the declaratory circular order of the Sudder Board of Revenue regarding the manufactory of saltpetre, are forwarded as separate numbers in this packet, and will shew the arrangements which have been made for the enforcement of the provisions of the Act.

3. The annexed entry shews the establishment which has been provisionally sanctioned for the collection of the customs and enforcement of the law. But as these charges are not yet finally fixed, the statement must not be received as an accurate exhibition of what will be necessary.

DIVISION.	Collectors and Deputy Collectors.	Preventive Establishments.	Total.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*
Delhi - - - - - - - - -	4,150 – –	19,477 11 –	23,627 11 –
Mirzapore - - - - - - - -	3,700 – –	17,565 8 –	21,265 8 –
Total per Mensem - - -	7,850 – –	37,043 3 –	44,893 3 –
Total per Annum - - - -	94,200 – –	4,44,518 4 –	5,38,718 4 –

4. The annexed Table shows the gross collections from all dutiable articles since 1834-35, to the close of 1843-44, with a specification of the amount realized from salt, cotton, and sugar. In 1836-37 the frontier line system was substituted for the detached custom-house system. In 1843-44 the provisions of Act XIV. of 1843, came into operation from September 1st 1843. Under neither system has there been any loss of revenue. The partial operation of the present system during the past year, under the very unfavourable circumstances attending its first introduction, has yielded a considerable increase of revenue; and in future years, if there are no calamities of season, a still further increase may be expected.

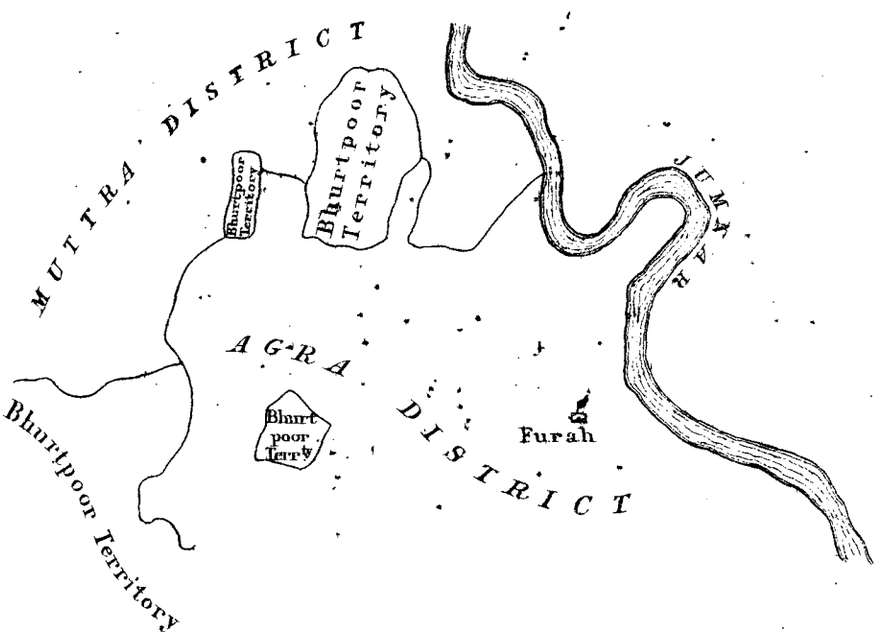
(To face Page 815.

MAP

of the

BHURTPOOR TERRITORY, AGRA AND MUTTRA DISTRICTS,

with their Point of Junction.



REFERENCE.

	Bhurtpoor	*Red*
British	*Agra*	*Blue*
	Muttra	*Yellow*

Day & Son Lith.rs to the Queen

Henry Hansard, Printer

N°. 533. Ordered, by the House of Commons, to be Printed, 29th June, 1852.

STATEMENT, showing the Collections and Charges, Customs Department, N. W. P., from 1834–35 to 1843–44.

——	1834–35.	1835–36.	1836–37. Frontier Line Formed.	1837–38. Famine Year.	1838–39.	1839–40.	1840–41.	1841–42.	1842–43.	1843–44. Reg. XIV. 1843, Passed.	REMARKS.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	The entries up to 1841-42 are from adjusted accounts. The entry 1842-43, and 1843-44, from rough returns made by collectors not pretending to be accurate.
Salt - - -	31,28,048	22,90,979	20,88,753	18,70,667	30,80,623	26,83,904	24,34,431	26,36,852	24,68,251	35,42,737	
Cotton - -	7,78,071	6,94,145	5,69,293	4,18,660	5,65,111	5,50,286	6,56,525	5,66,413	4,90,850	5,52,775	
Sugar - -	5,04,114	5,19,548	3,64,048	3,42,720	3,83,777	4,25,027	4,32,500	4,52,346	4,27,127	4,90,518	
Miscellaneous -	9,64,670	8,55,261	6,48,518	8,55,136	8,39,107	7,66,699	6,67,228	7,64,895	6,80,104	2,59,636	
TOTAL, Gross Collections	43,74,903	43,56,931	36,70,612	38,87,183	48,68,618	44,25,916	41,90,684	44,20,506	40,66,332	48,45,666	
Charges - -	- -	7,92,499	7,45,616	7,08,449	7,16,152	6,95,558	7,07,045	6,78,655	6,13,815	6,45,266	
TOTAL, Net Collections - - *Rs.*		35,64,432	29,24,996	27,78,734	41,51,466	27,30,358	34,83,639	37,41,851	34,52,517	42,00,399	

5. I will proceed to offer some special observations on the different articles now, or previously dutiable under the several heads of salt, cotton, sugar, and miscellaneous.

6. Previous to the enactment of Act XIV. of 1843, the duty on all salt was one rupee the maund; the additional duty of eight annas per maund, leviable under Clause I., Sect. III., Reg. XVI., 1829, on Lahoree, Saumer, and Doodwana salt, having been remitted by the Governor-general on July 1st 1835. Salt.

7. A uniform duty of two rupees per maund is now levied on all salt passing the north-western frontier line, and a further duty of one rupee per maund on all passing eastward of Allahabad. Salt is allowed to be brought across the Hurrianah line for consumption, west of the frontier line, on payment of one rupee per maund.

8. The great works for the production or manufacture of salt are in the Punjaub, whence rock-salt is brought; in Rajpootana, where it is made in the great salt lakes at Saumer and Doodwana, &c.; at Noh and Sultanpore, in the Delhi territory; and in the Bhurtpore country, on the Agra frontier.

9. The Punjaub and Rajpootana salt have to travel far before they reach our frontier; this naturally raises the price, and diminishes the temptation to smuggling. There is not much difficulty in bringing these under contribution, especially now that the Hurrianah line has been prolonged to the Sutlej; and the latter salt has thus been prevented from turning the line.

10. The Noh and Sultanpore works lie within our own jurisdiction, westward of the line. An establishment used to be maintained there to watch the manufacture, and prevent its removal for import till duty was paid. Mr. Smith, the collector of customs at Delhie, trusting entirely to the strength of his preventive line, withdrew this establishment. The consequence was, that several lacs of maunds were smuggled across the line in the months of December, January, and February last. The salt in store at the works was sold off at one anna a maund, at which rate it was almost impossible to realize a duty of two rupees per maund, or 3,200 per cent. upon the cost price. The local preventive establishment has now been again entertained, and the smuggling has been greatly checked.

11. The greatest difficulty is experienced with regard to the Bhurtpore salt, or as it is called in Reg. XVI., 1829, Balambha salt. A great quantity of good salt is made all along our frontier in the Bhurtpore territory, from the brine raised from wells. This brine is exposed to evaporation in shallow earthen pans at the mouth of each well, and the salt is manufactured at a very small cost, varying from four to six annas per maund. Each manufactory pays a duty to the Rajah of Bhurtpore, or his farmer, and the whole constitutes an important item in the revenues of the Bhurtpore state.

12. These circumstances alone would render the collection of the heavy duties imposed by our Government difficult, but the difficulty is considerably increased by the narrowness of the strip of our territory which intervenes between the Jumna and the Bhurtpore state, and the position of some Bhurtpore villages in the very midst of this strip, as shown in the annexed sketch.

It is evident that the prevention of smuggling would almost be impossible without some secondary line in the Doab, unless we have, as is fortunately the case, the best understanding with the Rajah of Bhurtpore, and ready assistance from him in any way in which it can be rendered.

Appendix, No. 18.

13. The usual mode of smuggling is by head-loads. Bands of smugglers collect together on the frontier, just beyond customs' jurisdiction, each carrying a load of about 30 seers, or 60 lbs. The best efforts of the preventive establishment can only secure a few of the band; the rest pass on in the darkness of the night across the line, and the profit on the loads which escape amply compensates for the loss on those which are seized. When smuggling was not a penal offence, and the only punishment was confiscation of the load, it was evidently impossible to stop this system. However numerous and vigilant the customs officers, the smugglers had only to outnumber them, and they were sure to succeed. The case is now altered; fine or imprisonment follows apprehension, and of course there is greater reluctance to incur the risk But it may reasonably be apprehended that recourse will now be had to violence in proportion as the stringency of our preventive measures increases. When the duty is 600 or 800 per cent. on the prime cost of the article, means of eluding it will be found, even though the article be bulky. The most that can be done is to palliate, rather than prevent the evil. The great mart of Hattrass in the Doab is the best test of the efficiency of our preventive measures; and if it is true, as is asserted, that the price of salt has lately risen there from 22 seers to 16 or 19 the rupee, it speaks well for the success of the means pursued. There have hitherto been few, if any, affrays arising from contests with smugglers; but the system has not yet been long enough in operation to enable me to form a correct judgment in this respect.

14. The route by which salt is brought across the frontier in the Mirzapore, or second division of customs, is so circuitous, that there is less temptation to smuggle in that part of the line.

15. The suppression of the manufacture of salt in our own territories has been part of the system introduced by Regulation XIV., 1843.

16. An attempt was made by the enactment of II., 1838, to bring this salt under contribution, but the plan entirely failed, partly from the defect of the laws, and partly from the impossibility of the case. The salt manufactured in our own territories is, with few exceptions, very inferior in its quality. If the duty upon it were honestly paid, the foreign salt would drive it out of the market, especially when smuggling to a considerable extent is well known to reduce considerably the price of foreign salt below what it ought to be.

17. The first effect of Act II., 1838, was to check the manufacture of salt; but it was soon found that the provisions of the Act were inoperative, and that it was as advantageous to make and smuggle salt under its provisions, as to manufacture salt in violation of it. Accordingly, many licenses were taken out under Act II. of 1838; guardians were appointed on salaries of 10 rupees per mensem, and paid by the manufacturer to watch the works; and the guardians and manufacturers together realized large sums by the sale of much more salt than ever paid duty. The annexed return of licenses taken out under Act II., 1838, affords no grounds for judging of the quantity of salt actually manufactured.

ABSTRACT STATEMENT of LICENSES granted for the Manufacture of SALT, under Act II. of 1838.

—	1838.		1839.		1840.		1841.		1842.		1843.		REMARKS.
	Number of Works.	Estimated Annual Produce.	Number of Works.	Estimated Annual Produce.	Number of Works.	Estimated Annual Produce.	Number of Works.	Estimated Annual Produce.	Number of Works.	Estimated Annual Produce.	Number of Works.	Estimated Annual Produce.	
Meerut -	- -	- -	17*	6,347	13	6,838	2	1,052	2	493	—	—	In 1841 the annual produce is filled in by computation; the Returns for 1840 are incomplete. The Returns from Rohilcund and Allahabad are very defective.
Rohilcund -	- -	- -	14	111	—	—	—	—	—	—	—	—	
Agra - -	- -	- -	28	1,001	3	30	5	235	33	271	—	—	
Allahabad -	- -	- -	117½	518	124	1,615	127½	2,478	120	1,731	120	1,480	
Benares -	367	2,178	516	2,486	46	1,877	37	1,068	53	1,485	62	1,550	
GRAND TOTAL	367	2,178	692½	10,453	186	10,360	171½	4,833	208	3,980	18	3,030	

18. The great difficulty at present experienced with regard to the manufacture of salt in our provinces, is to distinguish what really is a manufactory of alimentary salt. "Many salts are used in commerce which, in their crude state, contain a considerable quantity of muriate of soda, and there is no certain rule for determining what quantity of muriate of soda is necessary to constitute the work a manufactory of alimentary salt liable to destruction, and exposing the manufacturer to the penalties of Act XIV, of 1843. This difficulty is the most experienced with regard to saltpetre works, and is set forth in the annexed Circular Order of the Board. Attention is now directed to the subject, and information is in the course of collection, which will afford grounds for coming to a decision on this point.

Cotton.

19. The duty of 12 annas per maund on cotton, leviable under Regulation IX., 1810, was changed by Sec. XII., Regulation IV., 1815, to an *ad valorem* duty of 5 per cent. All *ad valorem* duties were levied according to valuations in books of rates liable to periodical adjustment.

adjustment. This duty was, by Regulation XV., 1825, to be returned as a drawback on exportation of the article, on a British bottom, to Europe or America. The drawback was maintained in a note appended to Schedule (B.) in Act XIV., 1836. Appendix, No. 18.

20. The duty, under this law, varied according to the market rate of the article at the custom-house, by which it was brought across the frontier line. The sum to be refunded as drawback at the custom-house of Calcutta, of course was also variable. The mercantile community complained of this, and the Board of Customs, at Calcutta, made a representation on the subject to the Sudder Board of Revenue, in 1840, pointing out the injurious preference for exportation which some cottons possessed in the market, and the difficulty experienced by the Calcutta collector of Customs, in determining whether the cotton had really passed the frontier line under the rowannah, on which the drawback was claimed. To obviate this difficulty, the Sudder Board of Revenue, in the exercise of the power they always possessed of adjusting the book of valuation rates, fixed 10 rupees per maund as the medium value of cotton at all the custom-houses. This fixed the duty at eight annas per maund, which remained unaltered from 1840 to the passing of Act XIV. of 1843. The duty on uncleaned cotton was always four annas a maund.

21. The amount of drawback given in Calcutta, on cotton exported to Europe and America, for a series of years, is shown in the annexed Table, and is of small amount. The Oomradee cotton, which is generally preferred in the English market, finds its way to the sea by the more lightly taxed route to Bombay.

——	1835–36.	1836–37.	1837–38.	1838–39.	1839–40.	1840–41.	1841–42.
Duty - -	6,94,145	5,69,293	4,18,660	5,65,111	5,50,286	6,56,525	5,66,413
Drawback -	64,633	13,633	2,997	5,569	16,461	4,385	4,639

22. Cotton is never exported in any quantities from the British territories, except by sea. Great quantities of cotton are brought across the north-west frontier, for shipment at the different marts on the Jumnah and Ganges, and for the supply of our own provinces, as well as for export by sea. The distinction of export and import attached to the entries of collections under this head, prior to 1843, were merely nominal, part of the practice under the old system of Regulation IX. of 1810. "Goods brought by certain routes, or paying duty at certain times, were called exports, whilst goods brought by other routes, or paying duty at other times, were called imports." To remedy this, the fifth of the Rules of February 10th 1844, was passed to define what constituted export and what import.*

23. Under the law prior to 1843, as well as at present, the cotton of the British province of Bundlecund paid duty on passing the frontier line upon the Jumnah, but this was done to facilitate the formation of a good and direct line along the river. The hardship was compensated by the liberty of consuming untaxed salt, which they enjoyed in consequence of their position beyond the line.

24. In Mr. Secretary Thornton's letter to the Secretary with the Governor-general, dated February 23rd last, copy of which is herewith sent, attention has already been drawn to the anomalies which result from the maintenance of a duty upon cotton in the Saugor and Nerbudda territories.

25. It will hence appear that the provisions of Act XIV., 1843, have made no alteration whatever in the levy of duty on cotton. They have only declared and made permanent what was before obscure and liable to change. In the rules of 10th February 1844, a remedy was afforded to some petty inconveniences to which the trade was exposed in passing the frontier line, but these do not require detailed notice. It will be obvious that the increased efficiency given to the preventive line, tends to bring the imported articles more certainly under contribution. Cotton is so bulky, and the duty so very moderate, that payment is never evaded.

26. The same has been essentially the case with sugar as with cotton. It was formerly liable to a duty of 5 per cent., according to valuations in books of rates, compiled somewhat arbitrarily, and not always corresponding with the real market value of the article. The fixed duty, leviable under Act XIV., 1843, was determined so as to represent a fair average of what was formerly demanded. The trade in sugar is chiefly by export, the countries lying north and east of the Ganges being those which produce sugar in abundance for the whole of Upper India. The only sugar which there is any temptation to import, is that which was produced in our own territory, but carried to Bickaneer and other countries west of the line, there to be refined, and brought back again in the form of sugar-candy. Cashmeer produces no sugar, but its refined sugars are celebrated as an article of luxury throughout Central Asia. Under Act XXXII., 1836, sugar cannot be legally imported from foreign territories into the British provinces, and it remains prohibited under Act XIV., 1843. Sugar.

* Rule V. Articles brought from the southward and westward, within customs jurisdiction upon either of the above lines shall be held to be imported, save and except in the case of sugar, the produce of a British province, as prescribed hereafter in Rule XXXVII. Articles brought from the northward and eastward, within customs' jurisdiction upon any of the above lines, shall be held to be exported.

Appendix, No. 18.

1843. In order to prevent the prohibition having further operation than was intended, in consequence of the arbitrary meaning attached to the words import and export, with reference to goods passing the frontier line, the 37th of the rules of 10th February 1844, provides, "that sugar, the produce of British territory, covered by a certificate of origin prescribed by Sec. III., Act XXXII., 1836, if brought across the line from British territory, lying on the south and west of the line, shall not be held prohibited." But it is believed that this privilege is rarely, if ever, claimed.

27. The provisions for the levy of the duty on sugar are very sufficient, and little, if any, passes without payment.

Miscellaneous.

28. The miscellaneous articles paying duty prior to 1st September 1843, and the amount levied under each head for a series of years, will be found in the Schedule, which forms a separate number in this packet. The total will not correspond with the entry in the abstract statement of paragraph 16, because the return has been compiled from the custom-house, and not from the accountant's records, and because many items of receipt, such as fees on rowannahs, confiscations, fines, &c., are comprised in the latter, and not in the former.

29. The public have been greatly relieved by the remission of the duty on these numerous articles, many of which were in constant use, and exposed the possessors to much vexation. The abolition of the duty has also tended greatly to increase the efficiency of the preventive establishment. The captors are always held entitled to a large portion of the value of seizures made by them; hence their attention was formerly directed, and their activity stimulated to make seizures of the more valuable articles, which yielded a small revenue to Government, and which could be easily concealed, such as gold thread, musk, &c., whilst they had small inducement to seize the bulky and highly taxed articles, such as salt, &c., which brought a large revenue to Government; now the whole efforts of every person on the establishment are bent upon the proper regulation of the trade in the three simple articles of salt, sugar, and cotton.

30. There is every reason to hope that the present system of customs collections introduced under Regulation XIV. of 1843, will be less oppressive to the people and injurious to trade than the former system, and that it will yield a larger revenue to the State.

I have, &c.

Agra, 12 June 1844. (signed) *J. Thomason.*

(No. 36.)

EXTRACT from the Proceedings of the Honourable the Lieutenant-Governor of the North-Western Provinces, in the Separate Revenue Department; dated 22 May 1844.

THE following letter is written to the Officiating Secretary to the Government of India:

(No. 1,950.)

FROM *J. Thornton*, Esq., Secretary to Government, North-Western Provinces, to *T. R. Davidson*, Esq., Officiating Secretary to the Government of *India*; dated 22 May 1844.

Sir,

I AM directed to request that you will lay before the Right honourable the Governor-general in Council the accompanying statements showing the customs collections in these provinces under Act XIV., 1843, during 1843-44, as contrasted with the collections from the corresponding tract of country in the preceding year. The two statements have been furnished demi-officially by the collectors of the Delhi and Mirzapoor divisions, and have been thrown together in this office.

2. It is hoped that the increase of 7½ lacs will be considered satisfactory, especially when it is remembered that the new Act only came into operation on 1st September 1843, and that some sacrifice of revenue took place before the present preventive system was completely organized. Considerable loss is known to have occurred in the space between Delhi and Horal, by the hasty reduction of an establishment maintained to watch the Noh and Sooltanpoor Works.

3. The Lieutenant-governor feels it incumbent upon him to notice that this success is mainly owing to the zealous exertions of Mr. G. Todd, who, after completing the arrangements in the Mirzapore division, relieved Mr. G. H. Smith of the charge of the Delhi division, and by great exertions and much exposure, whilst suffering under ill health, succeeded in organizing a very effective establishment in the Delhi division.

4. Under the arrangement sanctioned by Government on March 9th last, the increased allowances due to this gentleman, as well as the full salaries assigned to the deputy collector, are not to be given till Messrs. Parks and Plowden can be otherwise provided for, and a saving effected by the reduction of their salaries.

5. It would be very gratifying to the Lieutenant-governor if he were empowered by His Lordship in Council to declare the full salaries, as in the margin, to be granted from the 1st instant, in acknowledgment of the services rendered by the officers in this department. The constant vigilance and exertion upon which the maintenance of this branch of the revenue so materially depends, deserves all the encouragement which can fairly be given it, without violating any great principle, or materially trenching on the revenue of the Government.

	Rs.	*Rs.*
Mr. G. Todd, collector -	2,500	275 increase.
Nine Deputy Collectors	4,200	650 „
Per Mensem - -	*Rs.*	925 „

I have, &c.

(signed) *J. Thornton,*

Agra, 22 May 1844. Secretary to Government, N. W. P.

COMPARATIVE STATEMENT of RECEIPTS and DISBURSEMENTS at the Custom-Houses of the First or *Delhi* Division, during the Years 1842–43 and 1843–44.

YEAR.	RECEIPTS.				DISBURSEMENTS.	NET REVENUE.	Per-Centage of Charges Collection.
	SALT.	COTTON.	SUGAR.	MISCELLANEOUS.	TOTAL.			
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*
1842–43 - - -	18,93,102 11 3½	1,77,747 1 10	3,41,259 10 4½	3,42,071 13 8½	27,54,181 5 2	4,04,094 14 8½	23,50,086 6 5¾	14 10 8
1843–44 - - -	29,14,391 13 11	2,06,501¼ 8 6	4,49,163 13 5½	82,324 4 11¼	36,52,381 8 9¾	4,24,204 1 6½	32,28,177 7 3¼	11 9 10
Increase - -	10,21,289 2 7½	28,754 6 8	1,07,904 3 1¼	- - - -	11,57,947 12 4¾	—	—	—
Decrease - -	- - - -	- - - -	- - - -	2,59,747 8 9	2,59,747 8 9	—	—	—
Net Increase -	- - - -	- - - -	- - - -	- - - *Rs.*	8,98,200 3 7¾	—	—	—

Collector's Office, First Division,
10 May 1844.

(E. E.)

(signed) *George Todd*,
Off[g] Collector.

COMPARATIVE STATEMENT of RECEIPTS and DISBURSEMENTS of the Custom-Houses within the Second Division of Customs, for 1842–43 and 1843–44.

YEAR.	CUSTOM HOUSE.	RECEIPTS.					DISBURSEMENTS.		
		Sugar.	Salt.	Cotton.	Miscellaneous.	TOTAL.	Establishment.	Contingencies.	TOTAL.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1842-43	Mirzapore	43,381 12 –	55 13 3	1,36,879 8 –	1,41,828 12 –	3,22,145 15 5	1,07,876 15 5	1,488 14 8	1,09,365 14 1
	Allahabad	– – –	5,72,663 9 9¾	27,303 15 –	39,594 13 3	6,39,562 6 –¾	38,284 – –	1,449 4 9	39,733 4 9
	Calpee	– – –	2,697 6 6	1,48,142 13 10	1,99,602 15 8¾	3,50,443 4 –¾	58,075 – –	2,545 11 4	60,620 11 4
	Rajapore.	—	—	—	—	—	—	—	—
	TOTAL – – *Rs.*	43,381 12 –	5,75,416 13 6¾	3,12,326 4 10	3,81,026 8 11¾	13,12,151 7 4½	204,235 15 5	5,483 14 9	2,09,719 14 2
1843-44	Mirzapoor	41,353 11 5	1,856 14 3	1,18,999 12 3	38,710 8 11½	2,00,920 14 10½	1,08,725 8 7	1,205 14 1½	1,09,930 5 8½
	Allahabad	– – –	6,23,998 9 8¼	39,367 12 –	27,615 15 7½	6,90,982 5 3¾	46,954 8 9½	1,041 15 8	47,996 8 5½
	Calpee	– – –	2,323 15 2	1,65,063 10 10½	1,00,560 3 10¼	2,67,920 13 10¾	57,692 14 11	991 11 3	58,684 10 2
	Rajapore	– – –	185 11 3	22,869 11 4	10,404 2 5	33,459 9 –	4,334 – –	116 1 –	4,450 1 –
	TOTAL – – *Rs.*	41,353 11 5	6,28,365 2 4¼	3,46,273 14 5½	1,77,290 14 10¼	11,93,283 11 1	2,17,707 – 3½	3,355 10 –½	2,21,061 9 4

(signed) *M. C. Ommaney,*
Offg Collr Customs, Second Division.

COMPARATIVE STATEMENT of RECEIPTS and DISBURSEMENTS at the Custom Houses in the North-Western Provinces (exclusive of Saugor, Ajmere, and Nimar) during the Years 1842-43 and 1843-44.

CUSTOMS DIVISION.	YEAR.	Collections on Salt.	Cotton.	Sugar.	Miscellaneous.	Total Gross Collection.	Charges.	Total Net Collections.	REMARKS.
		Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	
Delhi Division	1842-43	18,93,103	1,77,747	3,41,260	3,42,072	27,54,181	4,04,095	23,50,086	This is a rough statement, compiled as soon as possible after the close of the year 1843-44. Both receipts and disbursements, as they may ultimately appear when the annual accounts are adjusted, will probably differ, though not very materially, from what is here shown.
	1843-44	29,14,392	2,06,501	4,49,164	82,324	36,52,382	4,24,204	32,28,177	
Mirzapore Division	1842-43	5,75,417	3,12,326	43,382	3,81,026	13,12,151	2,09,720	11,03,431	
	1843-44	6,28,365	3,46,274	41,354	1,77,291	11,93,284	2,21,062	9,72,222	
TOTAL	1842-43	24,68,520	4,90,073	3,84,642	7,23,098	36,66,332	6,13,815	34,52,517	
	1843-44	35,42,757	5,52,775	4,90,518	2,59,615	48,45,666	6,45,266	42,00,399	
Increase in	1843-44	10,74,237	62,702	1,05,876	- - -	7,79,334	31,451	7,47,882	
Decrease in	1843-44	- - -	- - -	- - -	4,63,483	—	—	—	

Agra,
20 May 1844.

(signed) *J. Thornton*,
Secy to Govt, N. W. P.

Appendix, No. 18.

(No. 842.) (No. 59.)

To Lieutenant-colonel *W. H. Sleeman*, Agent to the Governor-General, *Saugor* and *Nerbudda* Territories.

Sir, Fort William, 31 May 1844.

ADVERTING to your letter to the address of Mr. Secretary Maddock (No. 4), dated 3 January 1843, and to your subsequent communication to Mr. Secretary Hamilton (No. 146), dated 18 May 1843, together with the correspondence that has taken place on the subject of the abolition of the collection of custom duties in the Jaloun territories, I am directed by the Governor-general in Council to convey to you the following observations.

It appears that in the year 1842 the gross receipts on account of customs duties amounted to Rs. 16,817. 14. 0., and that the cost of establishments was Rs. 1,920, leaving a net collection to the extent of only Rs. 14,897. 14. 0.

This collection was made in accordance with a set of tables which show that 57 articles of commerce and consumption are liable to petty duties at numerous chowkies and outposts; some scores of custom-house posts are stated to be scattered over the face of the district, and on every article a different rate of duty is levied at every one of these posts; while, to increase the vexation, payment at one post does not exempt goods from contribution at any other they may have to pass. Moreover, the rate demandable on each article not only varies at different posts, but at the same post, according as the merchant is a resident in the vicinity of the post in which he deals or not. Thanee, Beparee, and Baitoo rates being levied as the dealers are resident, non-resident, or the goods are in transit only.

The Governor-general in Council is of opinion that the inconsiderable net receipt from these customs is not sufficient to justify the Government in permitting the continuance of a system so destructive to trade, and vexatious to the people who suffer from its infliction. His Lordship does not observe that any private rights will be invaded by the abolition of an impost at once oppressive and unprofitable, and he is content on the part of the Government to sacrifice revenue drawn from so harassing a source, in the confident expectation that its relinquishments will add to the general prosperity of the district.

The Governor-general in Council is accordingly pleased to resolve that the custom duties in the territory of Jalaun shall be abolished, and he directs me to request that you will take measures for carrying this resolution into early effect, and that you will report the result for the information of the Government.

The customs tables are herewith returned to you, copy having been kept for record.

I have, &c.
(signed) *J. A. Dorin*,
Secretary to the Government of India.

EXTRACT *India* Political Consultations, 29 August 1845.

EXTRACT Letter from Secretary to the Government of *India* to the Agent Governor-General for Affairs of *Sindiah's* Dominions; dated Fort William, 19 June 1844.

2. THE Governor-general in Council is of opinion that not only should the vexatious exactions of "Dhurawna" and "Punjote" be immediately abolished; but that as soon as the existing contracts, which it may be necessary to respect, expire, every duty on customs in Huchwahagar, Bhanderee, &c., should be done away with, as has been the case in Jalaun; but his Honor in Council observes it will be hardly just to make our liberality in giving up the customs' duties chargeable to Sindiah's government, and that until the revenues of the transferred districts shall, as a result of our better administration, exceed the sum at which they were valued at the time of transfer by 10,000 rupees, the apparent average receipts by Sindiah on account of these duties, credit for that sum should be given by us in the Gwalior account.

(No. 162 of 1844.) (No. 34.)

From *F. Currie*, Esq., Secretary to Government of *India*, to *J. Thornton*, Esq., Secretary to the Government of the North-western Provinces, *Agra*.

Sir,— Fort William, 4 June 1844.

WITH reference to the correspondence noted in the margin,* relative to a revised system of customs administration in the Saugor and Nerbudda territories, I am directed by the Governor-general in Council to transmit, for the information of the Lieutenant-governor, the accompanying copy of a resolution recorded in the Financial department, under date the 1st instant.

* To Secretary to Government, N. W. Ps. dated 26 January 1844.
From ditto, dated 23 February 1844.

I have, &c.
(signed) *F. Currie*,
Secretary to the Government of India.

(No. 35.)

(Copy.)

Resolution,—

THE Governor-general in Council has had under his consideration the duties now levied upon the Saugor frontier, and has come to the conclusion that it would be desirable to reduce very much the number of articles upon which these duties are levied, and even to levy a duty upon one article alone, that of salt, provided the Government could enter into an arrangement with the states of Ruvah, Myheer, and Bijeeragogurh, whereby all duties upon the transit of merchandise might be abolished also in their territories.

The statement furnished by the agent to the Governor general in the Saugor and Nerbudda territories, shows the rate of duty collected upon each article in those territories, but does not exhibit the amount of duty collected in any of them; it is therefore desirable that this information should be obtained from the agent.

The duty upon salt in the Saugor territories is low, being only 4 annas per maund on importation and 2 annas on exportation; the Revenue Board have suggested that the duty should be raised to 12 annas per maund, and levied only upon importation, and in this the Governor-general in Council is disposed to acquiesce.

From the receipts arising from this increased duty on salt, collected by a strengthened establishment, his Lordship in Council would be prepared to make ample compensation to the states of Ruvah, Myheer, and Bijeeragogurh, for the loss sustained by them through the abolition of all transit duties in their respective territories.

His Lordship in Council observes that it must be obvious to the chief of those states that their subjects would benefit not only by the free introduction into their territories from Saugor of all articles now taxed, except salt, but that they would also benefit by the more extensive trade which would eventually pass through their territories when the trade should be thus relieved from all burthen.

The Governor-general in Council directs that the agent will first endeavour to ascertain, or to form some estimate approximating to correctness, of the amount of transit duties received by the three states respectively, and report the result of his inquiries to the Government.

The Governor-general in Council will then determine what specific terms should be proposed to the chiefs of the three states respectively, which terms would consist either of the offer of a fixed payment, rather more than equivalent to their annual receipts from transit duties on an average of the last ten years, or of the offer to pay over annually to each a proportion to be mutually agreed upon of the future net annual receipts from the proposed increase tax on salt.

From the "Calcutta Gazette," Wednesday 22 March 1843.

EXTRACT General Orders by the Right Honourable the Governor-General of *India*, Political Department, dated Agra, the 13th March 1843.

THE Governor-General is pleased to direct the immediate and total abolition of all duties of transit in every part of Scinde, which now is, or hereafter may be occupied by the army.

The navigation of the Indus is free to all nations.

By order of the Right honourable the Governor-General of India.

(signed) *J. Thomason*,
Officiating Secretary to the Government of India
with the Governor-General.

TRANSLATION of a Letter from *Nubab Mahomed Bhawul Khan Buhadoor Umbase* to the Address of the Right Honourable Lord *Ellenborough*, Governor-General of *India*, dated 17th Mohurrum, 1260 Hijra year, corresponding with 7th February 1844.

(A. C.)

I HAD heard that it was in your Lordship's contemplation to extend the British boundary on the Abohur frontier to the bank of the river Ghara, and I have now learnt with pleasure from Mr. R. N. C. Hamilton the same in detail fully and particularly, and consider it highly consistent with true friendship to assist your Lordship in this matter. With this view, therefore, I have proposed that my officers, in concert with the British functionaries, shall commence a line of boundary from the bank of the river Ghara, between the villages of Gunjbuksh, Chistee, and Ghonsa Salini Ka, situated in the Wuttoo district, and drawing it southward along the existing boundary, separating those two villages and passing it two English miles east of Jugul, will end it at, and join it to present northern boundary of the Mohur district, and all the lands and villages "Sindh and Chool," populated or deserted, lying to the east of the line so drawn, shall belong to the British Government, and those

Appendix, No. 18.

populated or unpopulated of Choolistan and Sindh, lying to the west of the aforesaid line, shall belong to me as heretofore. The particulars are these; at this time the land situated to the east and north-east of the above-mentioned line, *i. e.* between it and the Mundote frontier, and included within the present northern boundary of Aboheer and the river Ghara, together with all the villages therein, I hereby, by this my writing, for ever relinquish as a free gift to the possession and dominion of the British Government. I trust that this will be agreeable to your Lordship, and cause you satisfaction, tending thereby to strengthen more the foundation of friendship. Hoping that your Lordship will ever consider me anxious to hear regarding your good health, I pray you will continue to write to me regarding the same.

(True translation.)

(signed) *R. N. C. Hamilton,*
Agent to Governor-General.

From the "Calcutta Gazette," Wednesday, 1 November 1843.

Notification.—Fort William, Foreign Department, 28 October 1843.

THE Right honourable the Governor-General in Council is pleased to direct the publication of the following engagement lately entered into with the Nawaub of Bhawulpore, regarding the levy of duties on merchandise in transit through that state.

Regarding the levy of duties on merchandise in transit through the Bhawulpore state, (excepting the merchants and mercantile firms, the proper subjects of the Bhawulpore state), the following Articles have been agreed to between the British and the Bhawulpore Governments:—

On boats freighted with merchandise going up or down the river through the Bhawulpore country, the duties shall be only one-half of the present fixed rates.

Secondly. On merchandise passing in any direction by land, no other duties shall be levied than the following, viz.

	Rs.	*a.*	*p.*
On a hackery laden with merchandise	2	–	–
On a camel laden with merchandise	1	–	–
On a mule, pony, bullock, or an ass laden with merchandise	–	8	–

Thirdly. Any merchant having with him a passport or "rawannah" according to the form annexed to this agreement shall pass safe, unmolested, and without search by the local officers on the road.

Fourthly. If any merchant buy or sell the merchandise at any place or town on the road, he will have to pay there the usual local duties.

Fifthly. As there exists no pukka wells and caravansaries for the use of travellers on the road from Bhawulpore to Sirsa, the Bhawulpore government will, throughout its jurisdiction at every stage, prepare pukka wells and caravansaries for the comfort of travellers, as well as a road along that route, and keep it in order by taking constant care to keep it in repair.

Sixthly. This agreement has been drawn up in accordance with the friendship subsisting between the two Governments, and in order that merchants may satisfactorily and in full confidence engage in the trade.

Dated 15th Shabun 1259 Hijra, corresponding with 11th September 1843, A.D.

Seal of the Nuwab.

By order of the Right honourable the Governor-General of India in Council.

(signed) *W. Edwards,*
Officiating Secretary to Government of India.

FROM the "Calcutta Gazette," Saturday, 17 February 1844.

Notification.

THE following scale of duties on merchandise passing to and from Sirsa and Bhawulpore through the Bikaneer territory, that is, between Bhutneer and Anoopghur, having been fixed and determined upon by the Maharaja of Bikaneer, notice thereof is published for general information.

	Rs.	*a.*	*p.*	
On every hackery laden with mercantile goods	1	–	–	
On every camel ditto	–	8	–	per load.
On every mule, buffalo, pony, bullock, or other beast of burden	–	4	–	
On every horse, camel, or cattle for sale	2	per cent.		upon value.

Any

Any unladen camel, hackery, bullock, or pony, &c., going for goods, or returning empty, will pass free and unmolested. But any merchandise bought or sold in the Bikaneer territory, on the line of road, or any merchant quitting the Bhutneer or the Anoopghur chowkee, and passing by another direction, will be subject to pay the usual local duties. The goods of merchants will be protected as usual, and surraees, wells and tanks will be constructed. A regular road will also be made, and kept constantly repaired. The duties above fixed will be levied at Bhutneer on goods coming from the east, Delhi or Sirsa, according to a pass or ruwanah, to be signed by the British authorities at Sirsa and at Anoopghur, on goods coming from the west, Bombay or Bhawulpoor, according to the pass to be signed by the British agent, Maatunud (native agent), at Bhawulpore. Any merchant having no ruwanah with him signed by the British authority, will be subject to a search of his goods, and will be required to pay the duties according to the above rates; and any merchant having with him a pass signed by the Bikaneer authorities, after paying the duties on his goods, will be liable to no further molestation or search by any other of the keepers of the chowkies throughout the Bikaneer territory.

By order of the Right honourable the Governor-General of India.

(signed) *F. Currie,*
Secretary to the Government of India with the Governor-General.

Camp, Jehanabad, 8 February 1844.

Act No. VI. of 1844.

Passed by the Right honourable the Governor-General of *India* in Council on the 16th March 1844.

An Act for abolishing the levy of Transit or Inland Customs Duties, for revising the Duties on Imports and Exports by Sea, and for determining the Price at which Salt shall be sold for Home Consumption within the Territories subject to the Government of Fort St. George.

Rescinding all regulations of the Madras Code imposing inland, transit, and town duties.

It is hereby enacted, that from the first day of April 1844, such parts of Regulation X. of 1803, Regulation I. of 1812, Regulation III. of 1812, Regulation VI. of 1812, and Regulation III. of 1821, of the Madras Code, and all such parts of any regulations of the said code, as prescribe the levy of transit or inland customs duties at any town or place within the limits of the Presidency of Fort St. George, shall be repealed.

Rescinding regulations of the Madras Code imposing sea customs duties, with certain exceptions.

2. And it is hereby enacted, that Regulation IX. of 1803, with exception of sections 55 to 70, both inclusive, Regulation XI., 1803, Regulation XIV. of 1808, Regulation XV. of 1808, with exception of section 5, Regulation II. of 1812, with exception of sections 15 and 17, Regulation IV. of 1812, and such parts of Regulation I. of 1813, of the same code, as relate to the rates of duty and drawback on spirituous liquors imported or exported by sea; also Regulation II. of 1816, Regulation II. of 1818, Regulation III. of 1818, Regulation IV. of 1819, and Regulation VII. of 1819, together with the Schedules appended thereunto, excepting in so far as any of these regulations rescind any former regulations either in part or in whole of the Madras Code, and likewise the provisions of any kind contained in the foregoing or any other regulations of the Madras Code for fixing the amount of duty to be levied on goods imported or exported by sea, at any place within the limits of the Presidency of Fort St. George, or the drawback payable on the same, shall be repealed.

Proviso.

3. Provided always, that nothing contained in the two preceding sections of this Act shall be construed to prevent the levy of any municipal tax, or of any toll on any bridge, road, canal, pier or causeway, for repair and maintenance of the same; or of any fee for the erection and maintenance of lighthouses.

Duties to be levied on goods imported by sea into the Presidency of Fort St. George.

4. And it is hereby enacted, that duties of customs shall be levied on goods imported by sea into any place within the territories subordinate to the Government of the Presidency of Fort St. George, after the said first day of April 1844, according to the rates specified in Schedule (A.) annexed to this Act, with the exceptions specified therein, and the Schedule with the notes attached thereto, shall be taken to be a part of this Act.

Duties to be levied on goods exported by sea from the Presidency of Fort St. George.

5. And it is hereby further enacted, that duties of customs shall be levied upon country goods exported by sea from any ports of the Presidency of Fort St. George after the said first day of April 1844, according to the rates specified in Schedule (B.) annexed to this Act, with the exceptions therein specified, and the said Schedule, with the notes attached thereto, shall also be taken to be a part of this Act.

Duties to be levied on goods passing by land into or out of foreign European settlements, adjacent to the Presidency of Fort St. George.

6. And it is hereby enacted, that duties of customs shall be levied on goods passing by land into or out of foreign European settlements, situated on the line of coast within the limits of the Presidency of Fort St. George, at the rates prescribed in the Schedules of this Act for goods imported or exported on foreign bottoms at any British port in that presidency.

The Governor in Council may declare by notice in the "Gazette," the territory of native

7. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Fort St. George, to declare by notice to be published in the Gazette of that presidency, that the territory of any native chief, not subject to the jurisdiction of the courts

chiefs, beyond the jurisdiction of the courts, to be foreign.

and civil authorities of that presidency, shall be deemed to be foreign territory, and to declare goods passing into or out of such territory liable either to the duty fixed for British or for foreign bottoms, as the said Governor in Council may think fit.

Customs chokees may be established for the levy of duties on goods passing into or out of foreign territory.

Powers of officers at such chokees.

Goods not to be allowed to pass across the frontier line without a certificate of the duty thereon having been paid in full.

8. And it is hereby enacted, that for the levy of duties of customs as above provided on goods exported by land to, or imported by land from, such foreign territories, customs chokees may be established at such places as may be determined by the said Governor in Council, and every officer at every such chokee shall have power to detain goods passing into or out of any such foreign territory, and to examine and ascertain the quantities and kinds thereof; and such goods shall not be allowed to pass across the frontier line out of or into the territory of the East India Company, until the owner or person in charge thereof shall produce and deliver a certificate showing that the customs duty leviable thereupon has been paid in full.

The Governor in Council may appoint officers to collect duties and to grant certificates of payments.

If goods be found not to correspond with certificate, the difference to be noted on the face of the certificate, and if the duty have not been duly paid, the goods to be detained until a further certificate be produced.

9. And it is hereby enacted, that it shall be lawful for the said Governor in Council to appoint such officers as he may think fit to receive money on account of customs duties, and grant certificates of the payment thereof, and that such a certificate being delivered to any chokee officer shall entitle goods to cross the frontier into or out of the East India Company's territories, provided that the goods correspond in description with the specification thereof contained in such certificate, and that the certificate show the entire amount of duty leviable on those goods to have been duly paid; and if upon examination the goods brought to any chokee be found not to correspond with the specification entered in the certificate presented with the same, the difference shall be noted on the face of the certificate, and if the payment of duty certified therein shall not cover the entire amount of duty leviable on the goods, as ascertained at such examination, the goods shall be detained until a further certificate for the difference shall be produced.

The appointments of officers to receive customs duties on the frontier to be notified in the official Gazette.

Officers so appointed bound to grant certificates on receipt of the proper duty.

10. And it is hereby enacted, that the said Governor in Council shall give public notice in the official Gazette of the Presidency of Fort St. George of the appointment of every officer appointed to receive customs duties on goods crossing the land frontier of the said foreign territories, and the officers so appointed shall, on receipt of money tendered as customs duty, be bound to give to any merchant or other person applying for the same, a certificate of payment, and to enter therein the specification of goods, with the values and description thereof, according to the statement furnished by the person so applying, provided only that the proper duty leviable thereupon, according to the descriptions and values stated, be covered by the payment made.

Certificates not to bear date more than 30 days before the arrival of the goods.

Proviso.

11. And it is hereby enacted, that no certificate shall be received at any chokee that shall bear date more than 30 days before the date when the goods arrive at the chokee. Provided, however, that any person who has taken out a certificate from any authorised receiver of customs duties, shall at any time within the said period of 30 days, on satisfying such receiver that such certificate has not been used, and on delivering up the original, be entitled to receive a renewed certificate, with a fresh date, without further payment of duty.

The Governor in Council to notify in official Gazette by what routes goods may cross the land frontier.

After which goods brought by other routes to be liable to detention or confiscation.

12. And it is hereby enacted, that it shall be lawful for the said Governor in Council to prescribe, by public notice in the official Gazette of the Presidency of Fort St. George, by what routes goods shall be allowed to pass into or out of any such foreign territory as is described in Sections 6 and 7 of this Act; and after such notice shall be given, goods which may be brought to any chokee established on other routes or passes than those so prescribed shall, if provided with a certificate, be sent back; and if not provided with a certificate shall be detained, and shall be liable to confiscation by the collector of customs, unless the person in charge thereof shall be able to satisfy the said collector that his carrying them by that route was from ignorance or accident.

Goods crossing frontier clandestinely to be confiscated.

13. And it is hereby enacted, that goods which may be passed, or which an attempt may be made to pass across any frontier guarded by chokees, between sunset and sunrise, or in a clandestine manner, shall be seized and confiscated.

Penalty for officer permitting goods to cross the frontier without certificate, or by prohibited route.

14. And it is hereby enacted, that any chokee officer who shall permit goods to pass across the frontier when not covered by a sufficient certificate, or who shall permit goods to pass by any prohibited route, shall be liable, on conviction before the collector of customs, to imprisonment for a term not exceeding six months, and to a fine not exceeding 500 rupees, commutable, if not paid, to imprisonment for a further period of six months.

Penalty for a chokee officer needlessly and vexatiously injuring goods, or wrongfully detaining them.

15. And it is hereby enacted, that if any chokee officer shall needlessly and vexatiously injure goods under the pretence of examination, or in the course of his examination, or shall wrongfully detain goods for which there shall be produced a sufficient certificate, such officer shall, on conviction before the collector of customs, or before any magistrate or joint magistrate, be liable to imprisonment for a term not exceeding six months, and to fine not exceeding 500 rupees, commutable, if not paid, to imprisonment for a further period of six months.

Goods imported by sea from foreign European settlements or native States declared foreign, to be liable to duties leviable on foreign bottoms.

16. And it is hereby enacted, that all goods imported by sea into any port of the Presidency of Fort St. George from any foreign European settlement in India, or from any native state, the inland trade of which has been declared by the Governor in Council of the Presidency of Fort St. George, under section 7 of this Act, to be subject to the duties levied on foreign bottoms, shall be liable to the same duties as are imposed by Schedule (A.) on imports on foreign bottoms.

17. And

17. And it is hereby enacted, that no goods whatsoever, entered in either of the Schedules of this Act as liable to duty, shall be exempted from the payment of such duty, or of any part thereof, except under special order from the Governor in Council of the Presidency of Fort St. George. Provided always, that it shall and may be lawful for the collector of customs, or other officer in charge of a custom-house, to pass free of duty any baggage in actual use at his discretion; and if any person shall apply to have goods passed as such baggage, the collector acting under the orders of the Government shall determine whether they be baggage in actual use, or goods subject to duty under the provisions of this Act.

No dutiable goods entered in either of the schedules of this Act to be exempted, unless under special order of Government.

Proviso.

18. Provided always, that when goods are imported at any port of the Presidency of Fort St. George from any other port in that presidency, under certificate that the export duty specified in Schedule (B.) has been duly paid thereon, or that there has been a re-export, and that the import duty specified in Schedule (A.) has been duly paid, the said goods shall be admitted to free entry.

Proviso under which goods may be imported duty free from any other Madras port.

19. Provided also, that when duties of customs shall have been paid on any goods at any port in any part of the territories of the East India Company, not subject to the Presidency of Fort St. George, and such goods shall subsequently be imported at any port of the Presidency of Fort St. George, credit shall be given at such last-mentioned port for the sum that may be proved by the production of due certificates to have been so paid.

Further proviso under which credit may be given at any Madras port for duties paid at any other British Indian port.

20. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Fort St. George, from time to time, by notice in the official Gazette of that presidency, to fix a value for any article, or number of articles, liable to *ad valorem* duty, and the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty on the same.

The Governor in Council to notify in the official Gazette, the valuation of articles liable to *ad valorem* duty.

21. And it is hereby enacted, that when goods liable to duty, for which a value has not been fixed by such a notice as is above directed, or for which a fixed duty has not been declared by the Schedules annexed to this Act, are brought to any custom-house in the Presidency of Fort St. George, for the purpose of being passed for importation or exportation, the duty leviable on such goods shall be levied *ad valorem*, that is to say, according to the market value of such goods at the place and time of importation or exportation, as the case may be.

When no value has been fixed or declared, duty to be levied according to the market value.

22. And it is hereby enacted, that the market value for assessment of duties on *ad valorem* goods shall be declared by the owner, consignee, or exporter, or by the agent or factor for any of these respectively, upon the face of the application, to be given in by him in writing for the passing of the goods through the custom-house, and the value so declared shall include the packages or materials in which the goods are contained, and the application shall truly set forth the name of the ship in which the goods have been imported or are to be exported, the name of the master of the said ship, the colours under which the said ship sails, the number, description, marks, and contents of the packages, and the country in which the goods were produced.

The market value, how and by whom to be declared.

Application to be made in writing for the passing of goods through the custom-house.

What the application is to contain.

23. And it is hereby enacted, that every such declaration, when duly signed, shall be submitted to the officer of customs appointed to appraise goods at the custom-house, and if it shall appear to him that the same is correct he shall countersign it as admitted; but if any part or the whole of the goods shall seem to him to be undervalued in such declaration, he shall report the same to the collector of customs, who shall have power to take the goods, or any part thereof, as purchased for the Government at the price so declared; and whenever the collector of customs shall so take goods for the Government, payment thereof shall be made to the consignee or importer, if the goods be imported goods, within 15 days from the date of the declaration, the amount of import duty leviable thereon being first deducted, and if the goods be intended for exportation, the entire value as declared shall be paid without deduction on account of customs duty.

Declaration of market value to be submitted to appraising officer.

The collector of customs empowered to purchase undervalued goods at the price so declared.

Payment for the goods when and how to be made.

24. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Fort St. George to declare by public notice, in the official Gazette of that presidency, what places within the same shall be ports for the landing and shipment of merchandise, and any goods that may be landed, or which an attempt may be made to land, at any other port than such as shall be so declared, shall be seized and confiscated.

Government to notify in the official Gazette the ports for landing and shipping merchandise. Goods landing at other ports to be confiscated.

25. And it is hereby enacted, that when any vessel shall arrive in any port of the Presidency of Fort St. George, the master shall deliver a true manifest of the cargo on board, made out according to the form annexed to this Act and marked (C.), to the first person duly empowered to receive such manifest that may come on board, and if no such person shall have come on board before the anchor of the said vessel is dropped, then the manifest shall be forwarded to land on board of the first boat that leaves the vessel after dropping anchor; and if the port be up a river, or at a distance from the land first made, then it shall be lawful for the said Governor in Council, by an order published in the official Gazette of the presidency, to fix a place in any such river or port beyond which place it shall not be lawful for any inward-bound vessel, except such country craft as are described in sections 54 and 55 of this Act, to pass until the master shall have forwarded in such manner as may be ordered by the said Governor in Council such a manifest as is required by this Act.

Manifests of cargo to be sent in by masters of vessels on arrival.

The Governor in Council may appoint places beyond which no inward-bound vessel may pass until the master have forwarded his manifest of cargo.

Excepting certain country craft.

Penalty for a master delivering a manifest not containing a full and true specification of cargo.

26. And it is hereby enacted, that if the manifest so delivered by the master shall not contain a full and true specification of all the goods imported in the vessel, the said master shall be liable to a fine of 1,000 rupees, and any goods or packages that may be found on board in excess of the manifest so delivered, or differing in quality or kind, or in marks and numbers from the specification contained therein, shall be liable to be seized by any customs officer and confiscated, or to be charged with double, or such increased duties as may be determined by the collector of customs under the orders of Government.

Masters of inward-bound vessels remaining outside of the places fixed by the Governor in Council, required to deliver manifests.

Penalty for the master of a vessel refusing to deliver a manifest.

27. And it is hereby enacted, that if any inward-bound vessel shall remain outside or below the place that may be fixed by the said Governor in Council for the first delivery of manifests, the master shall deliver a manifest as hereinbefore prescribed, to the first person duly empowered to receive such manifest that may come on board, and if any vessel entering a port for which there is a custom-house established shall lie at anchor therein for the space of 24 hours, the master whereof shall refuse to deliver the said manifest in the manner above prescribed, he shall for such refusal be liable to a fine not exceeding 1,000 rupees, and no entry or port clearance shall be given for such vessel until the fine is paid.

No vessel to break bulk until the collector of customs have received ship's papers.

28. And it is hereby enacted, that no vessel shall be allowed to break bulk until a manifest, as required by this Act, and another copy thereof to be presented at the time of applying for entry inwards, if so required by the collector of customs, shall have been received by the said collector, or until order shall have been given by the said collector for the discharge of the cargo; and that the said collector may further refuse to give such order, if he shall see fit, until any port clearances, cockets, or other papers, known to be granted at the places from which the vessel is stated to have come, shall likewise be delivered to him.

Goods moved from or put on board of any vessel without due entry in the custom-house, or permission for discharge of cargo, to be seized as contraband.

After entry in due form, cargo not declared for re-exportation may be landed, and export cargo laden.

Goods liable to seizure and confiscation if attempted to be landed or put on board in contravention of this Act.

29. And it is hereby enacted, that no goods shall be allowed to leave any vessel, or to be put on board thereof, until entry of the vessel shall have been duly made in the custom-house of the port, nor until order shall have been given for discharge of the cargo thereof, as above provided; and it shall be the duty of every customs officer to seize as contraband any goods which have been removed or put on board of any vessel in contravention of the above provision, or which any attempt shall have been made to remove from, or to put on board of any vessel in contravention of the above provision. And after entry of the vessel at the custom-house in due form, such part of the cargo as may not be declared for re-exportation in the same vessel shall be sent to land, and export cargo shall be laden on board according to the forms and rules that may be prescribed for the port by this Act, or by order of the Governor in Council of the Presidency of Fort St. George; and if an attempt be made to land or put on board goods or merchandise in contravention of the forms and rules so prescribed, the goods shall be liable to seizure and confiscation.

Penalty on master if cargo do not correspond with his manifest, or if goods sent out of the vessel be not landed at the prescribed places.

Provision for the amendment of obvious errors in manifests of cargo.

30. And it is hereby enacted, that if goods entered in the manifest of a vessel shall not be found on board that vessel, or if the quantity found be short, and the deficiency be not duly accounted for, or if goods sent out of the vessel be not landed at the custom-house, or at such other place as the collector of customs shall have prescribed, the master shall be liable to a penalty not exceeding 500 rupees for every missing or deficient package of unknown value, and for twice the amount of duty chargeable on the goods deficient and unaccounted for, if the duty can be ascertained. Provided, however, that nothing herein contained shall be construed to prevent the collector of customs from permitting, at his discretion, the master of any vessel to amend obvious errors, or to supply omissions from accident or inadvertence by furnishing an amended or supplemental manifest.

One or more places in every port to be appointed for the landing and shipment of goods.

Goods landing at or shipping from any other place without special permission to be confiscated.

31. And it is hereby enacted, that there shall in every port of the Presidency of Fort St. George be one or more places appointed for the landing and shipment of goods, and goods shall not be landed at or shipped from any other place without the special order in writing of the collector of customs for the port; and if any goods be landed, or an attempt be made to land any goods at any other than the said authorised places, or if any goods be shipped, or an attempt be made to ship any goods from any others than the said authorised places without such order, they shall be seized and confiscated.

The Governor in Council may license boats for landing and shipping merchandise: and after notification, goods found on any other boats to be liable to confiscation.

Excepting under special permit from the collector of customs.

32. And it is hereby enacted, that if the Governor in Council shall see fit, for the security of customs at any port, to maintain special establishments of boats for the landing and shipping of merchandise, or to license and register the cargo boats plying in any ports, then, after due notification thereof, it shall not be lawful for any person to convey goods to or from any vessel in such port, otherwise than in the boats so authorised and prescribed, except under special permit from the collector of customs at the port, and any goods that may be found on board of other boats than those so authorised for the port, shall be liable to be seized by an officer of customs, and shall be liable to confiscation.

After due notification by Government the collector of customs empowered to station customs officers on board of any vessel.

33. And it is hereby enacted, that when the Governor in Council of the Presidency of Fort St. George shall see fit to maintain at any port an establishment of officers to be sent on board of vessels to watch their unlading and lading, then, after due notification shall have been given that such establishment is so maintained at any port, the collector of customs at that port shall have power at his discretion to send one or more officers of such establishment to remain on board of any vessel in such port by night and by day, until the vessel shall leave the port, or it shall be otherwise ordered by the collector.

Penalty for the master of a vessel refusing to

34. And it is hereby enacted, that any master of such vessel at such port who shall refuse to receive such officer with one servant on board, when such officer shall be so deputed as above

above provided, or shall not afford such officer and such servant suitable shelter and sleeping accommodation while on board, and likewise furnish them with a due allowance of fresh water, if necessary, and with the means of cooking on board, shall be liable to a fine not exceeding the sum of 100 rupees for each day during such officer and servant shall not be received and provided with suitable shelter and accommodation.

receive and accommodate such officer.

35. And it is hereby enacted, that whenever a collector of customs shall see cause to direct that any vessel shall be searched, he shall issue his warrant or written order for such search addressed to any officer under his authority, and upon production of such order the officer bearing it shall be competent to require any cabins, lockers, or bulkheads to be opened in his presence, and if they be not opened upon his requisition, to break the same open, and any goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the collector of customs shall be liable to confiscation, and any master or person in charge of a vessel who shall resist such officer or refuse to allow the vessel to be searched when so ordered by the collector of customs, shall be liable, upon conviction, for every such offence to a fine of 1,000 rupees.

Collector of customs may issue warrant to search any vessel. Powers of an officer bearing such warrant.

Penalty for any master of a vessel resisting officer with warrant for search.

36. And it is hereby enacted, that every master of a vessel who shall remove from such vessel or put on board thereof any goods, or cause or suffer any goods to be removed from thence or put on board thereof between sunset and sunrise, or on any day when the custom-house is closed for business, without leave in writing obtained from the collector of customs, shall be punished with a fine not exceeding 500 rupees.

Penalty for a master removing or putting on board goods between sunset and sunrise, or when the custom-house is closed, without leave from collector.

37. And it is hereby enacted, that no cargo boat laden with goods intended for exportation by sea shall make fast to, or lie alongside of, any vessel on board of which there shall be a customs officer stationed, unless there shall be on board the boat, or have been received by the said customs officer, a custom-house permit or order for the shipment of the goods, and the goods on board of any boat that may so be alongside or be made fast to a vessel, if such goods be not covered by a custom-house pass accompanying them, or previously received by the customs officer on board the said vessel, shall be liable to confiscation.

Export cargo boats without permits not allowed to lie alongside vessels on which customs officers are stationed.

Goods on such boats if not covered by a pass to be liable to confiscation.

38. And it is hereby enacted, that when goods shall be sent from on board of any vessel having a customs officer on board for the purpose of being landed and passed for importation there shall be sent with each boat load or other separate despatch a boat note, specifying the number of packages, and the marks and numbers or other description thereof, and such boat note shall be signed by an officer of the vessel, and likewise by the customs officer on board; and if any imported goods be found in a boat proceeding to land from such a vessel without a boat note, or if being accompanied by a boat note they be found out of the proper track between the ship and the proper place of landing, the boat containing such goods may be detained by any officer of customs duly authorised by the collector, and unless the cause of deviation be explained to the satisfaction of the collector of customs, the goods shall be liable to confiscation.

In the removal of goods from on board any vessel, a boat note to be sent with each separate despatch.

Goods liable to confiscation if found without a boat note, or out of the track between the vessel and the proper place of landing.

39. And it is hereby enacted, that when goods shall be brought to be passed through the custom-house, either for importation or exportation by sea, if the packages in which the same may be contained shall be found not to correspond with the description of them given in the application for passing them through the custom-house, or if the contents thereof be found not to have been correctly described in regard to sort, quality, or quantity, or if any goods not stated in the application be found concealed in or mixed up with the specified articles, all such packages, with the whole of the goods contained therein, shall be liable to confiscation.

Goods brought to be passed through the custom-house, if not corresponding with the description in the application, liable to confiscation.

40. And it is hereby enacted, that if any person after goods have been landed, and before they have been passed through the custom-house, removes or attempts to remove them with the intention of defrauding the revenue, the goods shall be liable to confiscation, unless it shall be proved to the satisfaction of the collector of customs that the removal was not sanctioned by the owner or by any person having an interest in or power over the goods.

Goods liable to confiscation if removed with fraudulent intention after landing, and before passing through the custom-house.

41. And it is hereby enacted, that it shall be lawful for the collector of customs whenever he shall see fit, to require that goods brought by sea and stowed in bulk shall be weighed or measured on board ship before being sent to land, and to levy duty according to the result of such weighing or measurement.

Collector of customs may require goods in bulk to be weighed or measured before landing, and levy duty accordingly.

42. And it is hereby enacted, that clause 2, section XI. of Regulation I. of 1805 of the Madras Code shall be repealed.

Rescinding c. 2, s. 11. of Reg. I of 1805, of the Madras Code.

43. And it is hereby enacted, that the price to be paid by the purchasers of salt to the Government of the Presidency of Fort St. George for salt that may be manufactured and sold under the orders of the Governor in Council for consumption within the territories subordinate to the Presidency of Fort St. George, shall, subsequent to the date specified in section 1 of this Act, be one Company's rupee and eight annas for every maund of 3,200 tolas weight of salt.

Fixing the price to be paid for salt within the Presidency of Madras.

44. And it is hereby enacted, that it shall be competent to the Governor-General of India in Council to grant a remission of the price specified in the last preceding section of this Act, in cases in which it may appear that the grant of such remission is expedient.

The Governor-general in Council empowered to grant a remission of this price.

Salt having paid the home consumption price may be landed free at any other Madras port under certificate.

45. And it is hereby enacted, that on application by the exporter of any salt that has paid the full price fixed to be paid for salt sold for home consumption under the provisions of section 43 of this Act, a certificate shall be granted by the collector of customs at the place of export, under authority of which certificate the quantity of salt specified therein shall be landed at any other port of the said Presidency of Fort St. George, and shall be passed from such port under the proper passes applicable to the free passage of salt into the interior without the levy of any further duty of customs.

Limited period allowed for discharge of import cargo of vessel on which customs officer may be stationed.

46. And it is hereby enacted, that when a customs officer shall be sent on board of any vessel to superintend the delivery of cargo, 20 days, exclusive of Sundays and holidays, shall be allowed for the discharge of the import cargo of vessels not exceeding 600 tons burthen, and 30 days, exclusive of Sundays and holidays, for the discharge of the import cargo of vessels exceeding that burthen, and the said periods shall be calculated from the day when the customs officer first went on board. And if the whole cargo be not discharged by the expiration of the above-mentioned periods, the master shall be charged with the wages of such officer and other expenses for any further period that such officer may be detained on board And if the owners, importers, or consignees do not bring their goods to land within the periods above fixed, it shall be the duty of the master so to do.

Limited period allowed for discharging cargo from any vessel without a customs officer on board.

Goods remaining on board after period allowed, to be landed and warehoused by order of collector.

Customs collector, with consent of master of vessel, may cause any packages to be deposited in the Government warehouses.

The collector empowered to sell goods if not cleared from custom-house within period specified.

47. And it is hereby enacted, that when there shall be no customs officer sent aboard vessels discharging cargo, it shall be lawful for the collector of customs to fix a period, not being less than twenty days, for the discharge thereof and clearance of the vessel inwards; and if any goods remain on board after the time so fixed, or after the time allowed in the last preceding section of this Act, the collector may order the same to be landed and warehoused for the security of the duties chargeable thereon, and of any freight and primage and other demands that may be due thereon, giving his receipt to the master for the same: Provided always, that in all cases it shall be lawful for the collector or other officer in charge of the custom-house, with the consent of master of the vessel, to cause any packages to be brought on shore and to be deposited in the Government warehouses for the security of the duties and charges thereon, although twenty days may not have expired from the entry of such vessel; and in case any goods brought to land from any vessel be not claimed and cleared from the custom-house within three months from the date of entry of the ship in which such goods were imported, it shall be competent to the collector to sell the same on account of the duties and other charges due thereon, and the balance remaining after deducting the said duties and charges shall be held in deposit and paid to the owner on application.

Limited period allowed for putting export cargo on board of any vessel.

48. And it is hereby enacted, that when a customs officer shall be sent on board of any vessel discharging cargo a further period of fifteen days, Sundays and holidays excluded, beyond the twenty days above specified, shall be allowed for putting on board export cargo, if the vessel shall not exceed 600 tons burthen, and twenty days if it exceed that burthen, when the lading and unlading thereof shall be continuous, and the master or commander shall in such case not be charged with the wages and expenses of the customs officer on board until after the expiration of such additional period: and if a vessel having discharged its import cargo shall be laid up, the customs officer on board shall certify that no goods remain on board except necessary stores and articles for use; and when a vessel so laid up shall be entered at the custom-house for receipt of export cargo a customs officer shall be sent on board, and if the said last-mentioned officer shall certify that no goods are on board, except as above excepted, twenty days, exclusive of Sundays and holidays, as above, shall be allowed from the date of such certificate for the lading outwards of a vessel not exceeding 600 tons, and thirty days for vessels exceeding that burthen, after which periods respectively the master shall be charged with the wages and expenses of the customs officer on board to the date of the vessel's sailing from the port.

Penalty for putting goods on board a vessel after customs officer's removal therefrom, and before a customs officer have again been placed thereon.

49. Aud it is hereby enacted, that when upon application from the master of any vessel the customs officer shall be removed from on board thereof under the provisions to that effect contained in the last preceding section of this Act, if the master of such vessel shall before a customs officer have again been placed in such vessel put on board of such vessel, or cause, or suffer to be put on board of such vessel, any goods whatever, such master shall be punished with a fine not exceeding 1,000 rupees, and the goods shall be liable to be relanded for examination at the expense of the shippers, upon requisition to that effect from the collector of customs.

A port clearance to be granted to the master of every vessel on certificate of all public demands against him having been satisfied.

50. And it is hereby enacted, that a port clearance shall be granted by the collector of customs, or other authorised officer, to the master or commander of every vessel clearing out from the ports of the Presidency of Fort St. George, provided such master or commander shall have complied with the terms prescribed by this Act, and with the rules of the port concerned, and shall produce a certificate from the proper officer or officers of all port charges and public demands against him, of whatever nature, having been duly paid and discharged.

Rules for levying duty on goods passed through custom house for shipment after grant of port clearance.

51. And it is hereby enacted, that upon any goods liable to duty that may be passed through the custom-house for shipment, the application for which shall be presented after port clearance shall have been taken out, double of the prescribed duty shall in all cases be levied, and if the goods be free or have already paid import duty, or have been imported free under certificate, five per cent. upon the market value shall be levied thereon, or if the same be imported goods entitled to drawback, the drawback shall be forfeited, but no separate duty shall be levied on drawback goods.

52. And

52. And it is hereby enacted, that when a vessel having cleared out from any port shall put back from stress of weather, or it shall for any damage, or from other cause, be necessary that the cargo of a vessel that has cleared out shall be unshipped or re-landed, a customs officer shall be sent to watch the vessel and take charge of the cargo during such re-landing or removal from on board, and the goods on board such vessel shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless the goods shall be lodged in such place as shall be allowed by the collector of customs, and shall remain while on land, or while on board of any other vessel under special charge of the officers of customs until the time of re export, and all charges attending such custody shall be borne by the exporter; provided, however, that in all cases of return to port after port clearance on account of damage or for stress of weather, it shall be lawful for the owner, or for the master to enter the vessel and land the cargo under the rules for the importation of goods, and the export duty shall in that case be refunded, and the amount paid in drawback be reclaimed; and if goods on account of which drawback has been paid be not found on board the vessel, the master shall be liable to a fine not exceeding the entire value thereof, unless he account for them to the satisfaction of the collector of customs.

Cargo of vessels putting back from stress of weather, or damage, and compelled to re-land cargo, to be taken charge of by customs officers and lodged in such place as the collector may direct.

Proviso under which the cargo may be landed as imported goods, and the export duty refunded.

Penalty for a master putting back into port without goods on which drawback has been allowed.

53. And it is hereby enacted, that when goods shall be relanded before the lading of any vessel is complete, and before port clearance has been granted, the duty levied upon such goods shall be returned to the exporter, but no refund shall be made of duty paid on the export of any goods after port clearance shall have been granted for the vessel on which the goods were exported, unless the vessel shall have put back for stress of weather or for damage, and the goods shall have been relanded under the rule contained in the last preceding section of this Act.

Duty on goods relanded before the landing is complete to be refunded, but not after grant of port clearance.

Unless the vessel have put back for stress of weather or damage.

54. And it is hereby enacted, that it shall be lawful for the said Governor in Council to establish rules for the anchoring of the coasting and country craft of the British territories, for the delivery of manifests of the cargo of such vessels, and for the landing of goods therefrom, and shipping of goods thereon, and that whoever being in charge of any such craft shall knowingly contravene any such rule, shall be liable to a fine not exceeding 100 rupees for each offence.

Penalty on coasting and country craft for contravening such rules as Governor in Council may lay down for their regulation.

55. And it is hereby enacted, that pattamars, dhonies, and other small craft from the Maldive or Laccadive Islands, or from the native ports of Kattywar and Cutch, and of the Travancore and Cochin States, shall be treated in the ports of the Presidency of Fort St. George like the coasting craft of the British territory, provided that they conform to such special regulations as to the place of anchoring and mode of landing and shipping goods, as may be made by the Governor in Council for such vessels in the several ports of the Presidency of Fort St. George.

Specification of native craft to be treated like coasting craft of the British territories.

56. And it is hereby enacted, that no drawback shall be allowed on goods shipped on such native craft as are described in the last preceding section of this Act.

No drawback allowed on goods shipped on such native craft.

57. And it is hereby enacted, that goods exported in the same vessels if manifested for re-export, shall not be subject to import or export duty, and if any goods brought to any port in any vessel be transhipped in such port, they shall in all cases be subject to the same duty as if they had been landed and passed through the custom-house for re-exportation in the vessel into which they may be transhipped.

Goods re-exported in the same vessel not subject to duty; duty to be levied on transhipped goods as if they had been landed and re-exported.

58. And it is hereby enacted, that no transhipment shall be made of any goods except under special order in writing from the collector of customs of the port, and that goods transhipped or attempted to be transhipped without such order shall be liable to confiscation.

Goods to be liable to confiscation if transhipped without special license from collector.

59. And it is hereby enacted, that an officer of customs shall in all cases be deputed to superintend the removal of goods from vessel to vessel.

Customs officer to superintend transhipment.

60. And it is hereby enacted, that in all cases in which under this Act goods are liable to confiscation, the collector of customs of the place where those goods may be shall be competent to adjudge such confiscation.

The collector competent to adjudge confiscation.

61. And it is hereby enacted, that if any person in charge of a vessel shall have become liable to any fine on account of any act or omission relating to customs, the collector of customs shall be competent, subject to the orders of the Governor in Council of the Presidency of Fort St. George, to refuse port clearance to such vessel until the fine shall be discharged.

The collector may exact payment of fines before granting port clearance.

62. And it is hereby enacted, that it shall be lawful for any collector of customs, or other officer who may be authorised to adjudicate customs cases, if he shall decide that a seizure of goods made under the authority of this Act was vexatious and unnecessary, to adjudge damages to be paid to the proprietor by the customs officer who made such vexatious seizure, besides ordering the immediate release of the goods; and if the proprietor accept such damages, no action shall thereafter lie against the officer of customs in any court of justice on account of such seizure: and if such adjudicating officer shall decide that the seizure was warranted, but shall deem that the penalty of confiscation is unduly severe, it shall be lawful for him to mitigate the same to the extent of the levy of double duty: and if the said officer shall adjudge confiscation, it shall further be lawful for him to order that from the proceeds of the sale of the goods, a proportion not exceeding one-half shall be distributed in rewards amongst

Empowering collectors of customs to decide upon cases of seizure and to adjudge damages.

To mitigate penalty of confiscation to the extent of the levy of double duty. And to distribute part proceeds of sale of confiscated goods in rewards among seizing officers.

Appendix, No. 18.

amongst such officers as he shall deem entitled thereto, and in such proportion as he may direct to each respectively.

All officers of customs amenable to civil courts.

63. And it is hereby enacted, that all officers of customs shall as heretofore be amenable to the civil courts of the Presidency of Fort St. George by action for damages on account of any executive acts done in their official capacity at the suit of the parties injured by such acts: Provided, however, that no suit shall lie against a collector of customs or other officer for any judicial award in a matter of customs passed under the preceding section of this Act.

Proviso.

Penalty for obstructing customs officers in the exercise of their powers.

64. And it is hereby enacted, that whoever intentionally obstructs any officer in the exercise of any powers given by this Act to such officer, shall be punished with imprisonment for a term not exceeding six months, or fine not exceeding 1,000 rupees, or both.

Penalty for customs officer receiving consideration for doing or forbearing any official act.

65. And it is hereby enacted, that whoever, being an officer appointed under the authority of this Act, shall accept, or obtain, or attempt to obtain from any person any property as a consideration for doing or forbearing to do any official act, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

Penalty for a customs officer concerned in defrauding the customs revenue.

66. And it is hereby enacted, that whoever, being an officer appointed under the authority of this Act, practises or attempts to practise any fraud for the purpose of injuring the customs revenue, or abets or connives at any such fraud, or at any attempt to practise any such fraud, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

Penalty for exacting customs or duties without authority as a customs officer.

67. And it is hereby enacted, that whoever, not being an officer appointed under this Act, or authorised by any Regulation to collect customs or duties shall exact customs or duties of any denomination on any pretence whatsoever, whether as principal or agent, shall be punished with imprisonment for a term not exceeding two years, or fine, or both, and furthermore shall be liable for such damages as may be obtained against him, on the suit of the party injured, by action in any of the civil courts of the Presidency of Fort St. George.

The Governor in Council may transfer the powers of collector of customs to any other officer, and may make rules and appoint officers to carry this Act into effect, and fix rates of wharfage and rent.

68. And it is hereby enacted, that it shall be lawful for the Governor in Council of Fort St. George, by an Order in Council, to transfer any of the powers given to a collector of customs by this Act to any other functionary, and to make any rules consistent with law for the carrying of this Act into effect, and to establish such wharves, and appoint such officers, as he shall think fit, and to fix rates of wharfage, and of rent to be paid for goods deposited or suffered to lie in the godowns of the custom-house.

SCHEDULE (A).

RATES of Duty to be Charged on Goods Imported by Sea into any Port of the Presidency of *Fort St. George.*

No.	ENUMERATION OF GOODS.	When Imported on British Bottoms.	When Imported on Foreign Bottoms.
1	Bullion and coin	Free	Free.
2	Precious stones and pearls	Free	Free.
3	Grain and pulse, other than rice and paddy	Free	Free.
4	Rice and paddy	Two annas per bag, not exceeding two maunds of 80 tolas to the seer, or if imported otherwise than in bags, one anna per maund.	Four annas per bag, not exceeding two maunds of 80 tolas to the seer, or if imported otherwise than in bags, two annas per maund.
5	Horses and other living animals	Free	Free.
6	Ice	Free	Free.
7	Coal, coke, bricks, chalk, stones, (marble and wrought stones excepted).	Free	Free.
8	Books printed in the United Kingdom, or in any British possession.	Free	3 per cent.
9	Foreign books	3 per cent.	6 per cent.

No.	ENUMERATION OF GOODS.	When Imported on British Bottoms.	When Imported on Foreign Bottoms.
10	Marine Stores, the produce or manufacture of the United Kingdom, or of any British possession.	3 per cent. - -	6 per cent.
11	Marine Stores, the produce or manufacture of any other place or country.	6 per cent. - -	12 per cent.
12	Metals, wrought or unwrought, the produce or manufacture of the United Kingdom, or any British possession.	3 per cent. - -	6 per cent.
13	Metals, wrought or unwrought, excepting tin, the produce or manufacture of any other place.	6 per cent. - -	12 per cent.
14	Tin, the produce of any other place than the United Kingdom, or any British possession.	10 per cent. - -	20 per cent.
15	Woollens, the produce or manufacture of the United Kingdom, or any British possession.	2 per cent. - -	4 per cent.
16	Woollens, the produce of any other place or country.	4 per cent. - -	8 per cent.
17	Cotton wool, not covered by certificate of the payment of export duty at any other port of Fort St. George.	9 annas per maund of 80 tolas to the seer.	1 R. 2 as. per maund of 80 tolas to the seer.
18	Cotton and silk piece goods, cotton twist and yarn, the produce of the United Kingdom, or of any British possession.	3½ per cent. - -	7 per cent.
19	Cotton and silk piece goods, cotton twist and yarn, the produce of any other place.	7 per cent. - -	14 per cent.
20	Opium - - - - - - - -	24 Rs. per seer of 80 tolas.	24 Rs. per seer of 80 tolas.
21	Salt - - - - - - - -	3 Rs. per maund of 80 tolas to the seer.	3 Rs. per maund of 80 tolas to the seer.
22	Alum - - - - - - - -	10 per cent. - -	20 per cent.
23	Betel nut, raw - - - - -	5 per cent. - -	10 per cent.
24	Betel nut, boiled - - - - -	10 per cent. - -	20 per cent.
25	Camphor - - - - - - -	10 per cent. - -	20 per cent.
26	Cassia - - - - - - - -	10 per cent. - -	20 per cent.
27	Cloves - - - - - - - -	10 per cent. - -	20 per cent.
28	Coffee - - - - - - - -	7½ per cent. - -	15 per cent.
29	Coral - - - - - - - -	10 per cent. - -	20 per cent.
30	Nutmegs and mace - - - -	10 per cent. - -	20 per cent.
31	Pepper - - - - - - - -	10 per cent. - -	20 per cent.
33	Rattans - - - - - - - -	7½ per cent. - -	15 per cent.
32	Tea - - - - - - - -	10 per cent. - -	20 per cent.
34	Vermillion - - - - - - -	10 per cent. - -	20 per cent.
35	Wines and liqueurs - - - -	10 per cent. - -	20 per cent.
36	Spirits - - - - - - - - And the duty on spirits shall be rateably increased as the strength exceeds London proof, and when imported in bottles, five quart bottles shall be deemed equal to the Imperial gallon.	9 annas per imp. gall.	1 R. per imp. gall.
37	Tobacco - - - - - - - -	10 per cent. - -	20 per cent.
	All articles not included in the above enumeration.	3½ per cent. - -	7 per cent.

Appendix, No. 18.

And if the collector of customs shall see reason to doubt whether the goods liable to a different rate of duty, according to the place of their production, come from the country from which they are declared to come by the importer, it shall be lawful for the collector of customs to call on the importer to furnish evidence as to the place of manufacture or production, and if such evidence shall not satisfy the said collector of the truth of the declaration, the goods shall be charged with the highest rate of duty, subject always to an appeal to the Governor in Council of Fort St. George.

And upon the re-export by sea of goods imported, excepting opium and salt, and all goods of the growth, production, or manufacture of the continent of India, provided the re-export be made within two years of the date of import, as per custom-house register, and the goods be identified to the satisfaction of the collector of customs, there shall be retained one-eighth of the amount of duty levied, and the remainder shall be repaid as drawback.

But no exporter of imported goods shall be entitled to drawback, unless the drawback be claimed at the time of re-export, nor shall any payment be made of drawback, unless the amount claimed be demanded within one year from the date of entry of the goods for re-export in the custom-house register.

SCHEDULE (B.)

RATES of DUTY to be Charged on GOODS exported by Sea from any Port or Place in the Presidency of *Fort St. George.*

No.	ENUMERATION OF GOODS.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and coin	Free	Free.
2	Precious stones and pearls	Free	Free.
3	Books, maps and drawings, printed in India	Free	Free.
4	Horses and living animals	Free	Free.
5	Cotton wool, exported to Europe, the United States of America, or any British possession in America.	Free	9 annas per maund of 80 tolas to the seer.
6	Cotton wool, exported to places other than above.	9 As. per maund of 80 tolas to the seer.	1 R. 2 as. per maund of 80 tolas to the seer.
7	Sugar and rum, exported to the United Kingdom, or to any British possession, not being a British possession or Settlement on the Continent of India, including Bombay.	Free	3 per cent.
8	Sugar and rum, exported to any other place, including any British possession or Settlement on the Continent of India, including Bombay.	3 per cent.	6 per cent.
9	Grain and pulse of all sorts, other than rice and paddy.	1 anna per bag, not exceeding 2 maunds of 80 tolas to the seer, or if exported otherwise than in bags, ½ an anna per maund.	2 annas per bag, not exceeding 2 maunds of 80 tolas to the seer, or if exported otherwise than in bags, 1 anna per maund.
10	Rice and paddy	2 annas per bag, as above, or 1 anna per maund.	4 annas per bag, as above, or 2 annas per maund.
11	Indigo	3 rupees per maund of 80 tolas to the seer.	6 rupees per maund of 80 tolas to the seer.
12	Salt, having paid the price fixed to be paid on salt declared for exportation to ports or places not being subordinate to the Presidency of Fort St. George.	Free	Free.
13	Tobacco	10 per cent.	20 per cent.
14	Opium, not covered by a pass	Prohibited	Prohibited.
	All articles not included in the above enumeration.	3 per cent.	6 per cent.

And

And upon the re-export to Europe, the United States of America, or to any British possession in America, from Madras, or from any other port of the Presidency of Fort St. George, of cotton that has been imported under certificate of the payment of the duty specified in this Schedule, provided that the re-export be made in British bottoms, within two years from the date of such certificate, and the amount be claimed within one year from the date of re-export, as per custom-house registers, the whole amount of export duty levied at the first place of export shall be refunded.

SCHEDULE (C.)

MANIFEST of Goods Imported per Commander, from

under Colour, viz.:

Marks.	Numbers.	Packages.	Quantity.	Weight.	Gallons.	Yards.	Description of Goods.	Invoice Value.	Tariff Value.
A.	1 *a* 5	5 cases -	250 pieces -	–	–	3,000	Cambrics - - -	—	—
							Long Cloths, bleached -	—	—
							Long Cloths, unbleached -	—	—
							Madapollams, bleached -	—	—
							Ditto - unbleached	—	—
							Plain Muslins - - -	—	—

N. B.—Articles generally to be specified, excepting such as ironmongery, hardware, glass ware, earthenware, cutlery, perfumery, confectionary, stationery, and such like. All articles from Great Britain to be entered according to the English weight, not native.

From China in like manner, in China weights.

In imports and exports of bullion or coin, to specify the sort of which they consist.

Act No. I. of 1838.

Passed by the Honourable the President of the Council of *India* in Council, on the 3rd January 1838.

1. It is hereby enacted, that from the 1st February 1838, all Regulations of the Bombay Code passed before the year 1827, and now in force, with the exception of Sections I., II. and III., Regulation VI., 1799, and of Clause 2, Section VII., Regulation IX., 1800, and of Sections XIV., XVII., XX., XXI. and XXV., Regulation I. of 1805, and of the whole of Regulations II., 1810, and VI., 1814, shall be repealed.

2. And it is hereby enacted, that Chapters I., II., IV., VI., VIII. and IX. of Regulation XX., 1827, of the said Code, together with the Appendices A, B, C, E, H, I, J, K, of that regulation, also Regulation II., 1831, Regulation XIII., 1831, Regulation I., 1832, Regulation IV., 1833, and Regulation IV., 1834, of the said Code, and all such parts of any Regulations of the said Code as prescribe the levy of transit or inland customs duties, or as require the payment of any fee whatever on account of any vessel which may enter any port in the territories subject to the Bombay Presidency, and likewise the provisions of any kind contained in those or in any other Regulations, for fixing the amount of duty to be levied on goods imported or exported by sea at any place within the limits of the Bombay Presidency, or the drawback payable on the same, shall be repealed. And it is further enacted, that Act No. II. of 1836 shall likewise be repealed, except in so far as it repeals any Regulation of the Bombay Code.

Appendix, No. 18.

3. Provided always, that nothing contained in the two preceding sections of this Act shall be construed to prevent the levy of any town duty, or of any municipal tax, or of any toll on any bridge, road, canal, or causeway, for repair and maintenance of the same; or of any fee for the erection and maintenance of lighthouses.

4. And it is hereby enacted, that duties of customs shall be levied on goods imported by sea into any place in the territories subordinate to the Government of the Presidency of Bombay, after the said 1st February next, according to the rates specified in Schedule (A.) annexed to this Act, and with the exceptions specified therein, and the said Schedule, with the notes attached thereto, shall be taken to be a part of this Act.

5. And it is hereby further enacted, that duties of customs shall be levied upon country goods exported by sea from any ports of the Bombay Presidency after the said 1st February next, according to the rates specified in Schedule (B.) annexed to this Act, with the exceptions therein specified, and the said Schedule, with the notes attached thereto, shall also be taken to be a part of this Act.

6. Provided, however, that the ships of any European nation having firman privileges in the port of Surat, shall not be subject to further duties of import or export than may be prescribed by their firmans respectively, anything in the Schedules or in this Act notwithstanding.

7. And it is hereby enacted, that duties of customs shall be levied on goods passing by land into or out of foreign European settlements, situated on the line of coast within the limits of the Presidency of Bombay, at the rates prescribed in the Schedules of this Act for goods imported or exported on foreign bottoms at any British port in that presidency.

8. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Bombay to declare, by notice to be published in the Gazette of that presidency, that the territory of any native chief, not subject to the jurisdiction of the courts and civil authorities of that presidency, shall be deemed to be foreign territory, and to declare goods passing into or out of such territory liable either to the duty fixed for British or for foreign bottoms, as the said Governor in Council may think fit.

9. And it is hereby enacted, that for the levy of duties of customs as above provided on goods exported by land to, or imported by land from, such foreign territories, customs' chokees may be established at such places as may be determined by the said Governor in Council, and every officer at every such chokee shall have power to detain goods passing into or out of any such foreign territory, and to examine and ascertain the quantities and kinds thereof; and such goods shall not be allowed to pass across the frontier line out of or into the territory of the East India Company, until the owner or person in charge thereof shall produce and deliver a certificate showing that the customs duty leviable thereupon has been paid in full.

10. And it is hereby enacted, that it shall be lawful for the said Governor in Council to appoint such officers as he may think fit to receive money on account of customs duties, and grant certificates of the payment thereof, and that such a certificate being delivered to any chokee officer shall entitle goods to cross the frontier into or out of the East India Company's territories, provided that goods correspond in description with the specification thereof contained in such certificate, and that the certificate show the entire amount of duty leviable on those goods to have been duly paid; and if upon examination the goods brought to any chokee be found not to correspond with the specification entered in the certificate presented with the same, the difference shall be noted on the face of the certificate, and if the payment of duty certified therein shall not cover the entire amount of duty leviable on the goods as ascertained at such examination, the goods shall be detained until a further certificate for the difference shall be produced.

11. And it is hereby enacted, that the said Governor in Council shall give public notice in the official Gazette of the Presidency of Bombay of the appointment of every officer appointed to receive customs duties on goods crossing the land frontier of the said foreign territories, and the officers so appointed shall on receipt of money tendered as customs duty be bound to give to any merchant or other person applying for the same a certificate of payment, and to enter therein the specification of goods, with the values and description thereof, according to the statement furnished by the person so applying, provided only that the proper duty leviable thereupon, according to the descriptions and values stated, be covered by the payment made.

12. And it is hereby enacted, that no certificate shall be received at any chokee that shall bear date more than 30 days before the date when the goods arrive at the chokee: Provided, however, that any person who has taken out a certificate from any authorised receiver of customs duties, shall at any time within the said period of 30 days, on satisfying such receiver that such certificate has not been used, and on delivering up the original, be entitled to receive a renewed certificate, with a fresh date, without further payment of duty.

13. And it is hereby enacted, that it shall be lawful for the said Governor in Council to prescribe by public notice in the official Gazette of the Presidency of Bombay, by what routes

routes goods shall be allowed to pass into or out of any such foreign territory, as is described in sections 7 & 8 of this Act; and after such notice shall be given, goods which may be brought to any chokee established on other routes or passes than those so prescribed, shall, if provided with a certificate, be sent back, and if not provided with a certificate, shall be detained, and shall be liable to confiscation by the collector of customs, unless the person in charge thereof shall be able to satisfy the said collector that his carrying them by that route was from ignorance or accident.

14. And it is hereby enacted, that goods which may be passed, or which an attempt may be made to pass across any frontier guarded by chokees between sunset and sunrise, or in a clandestine manner, shall be seized and confiscated.

15. And it is hereby enacted, that any chokee officer who shall permit goods to pass across the frontier when not covered by a sufficient certificate, or who shall permit goods to pass by any prohibited route, shall be liable, on conviction before the collector of customs, to imprisonment for a term not exceeding six months, and to a fine not exceeding 500 rupees, commutable, if not paid, to imprisonment for a further period of six months.

16. And it is hereby enacted, that if any chokee officer shall needlessly and vexatiously injure goods under the pretence of examination, or in the course of his examination, or who shall wrongfully detain goods for which there shall be produced a sufficient certificate, such officer shall, on conviction before the collector of customs, or before any magistrate, or joint magistrate, be liable to imprisonment for a term not exceeding six months, and to fine not exceeding 500 rupees, commutable, if not paid, to imprisonment for a further period of six months.

17. And it is hereby enacted, that all goods imported by sea into any port of the Presidency of Bombay from any foreign European settlement in India, or from any native state, the inland trade of which has been declared by the Governor in Council of the Presidency of Bombay, under section 8 of this Regulation, to be subject to the duties levied on foreign bottoms, shall be liable to the same duties as are imposed by Schedule (A.), on imports on foreign bottoms.

18. And it is hereby enacted, that no goods whatsoever entered in either of the schedules of this Act, as liable to duty, shall be exempted from the payment of such duty, or of any part thereof, except under special order from the Governor in Council of the Presidency of Bombay: Provided always, that it shall and may be lawful for the collector of customs, or other officer in charge of a custom-house, to pass free of duty any baggage in actual use, at his discretion; and if any person shall apply to have goods passed as such baggage, the collector, acting under the orders of the Government, shall determine whether they be baggage in actual use, or goods subject to duty under the provisions of this Act.

19. Provided always, that when goods are imported at any port of the Bombay Presidency from any other port in that presidency under certificate, that the export duty specified in Schedule (B.), has been duly paid thereon, or that there has been a re-export, and that the import duty specified in Schedule (A.), has been duly paid, the said goods shall be admitted to free entry.

20. Provided also, that when duties of customs shall have been paid on any goods at any port in any part of the territories of the East India Company, not subject to the Presidency of Bombay, and when such goods shall subsequently be imported at any port of the Presidency of Bombay, credit shall be given at such last-mentioned port for the sum that may be proved by the production of due certificates to have been so paid.

21. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Bombay, from time to time, by notice in the official Gazette of that presidency, to fix a value for any article or number of articles liable to *ad valorem* duty, and the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty on the same.

22. And it is hereby enacted, that when goods liable to duty, for which a value has not been fixed by such a notice as is above directed, or for which a fixed duty has not been declared by the schedules annexed to this Act, are brought to any custom-house in the Presidency of Bombay, for the purpose of being passed for importation or exportation, the duty leviable on such goods shall be levied *ad valorem*, that is to say, according to the market value of such goods at the place and time of importation or exportation, as the case may be.

23. And it is hereby enacted, that the market value for assessment of duties on *ad valorem* goods shall be declared by the owner, consignee or exporter, or by the agent or factor for any of these respectively, upon the face of the application to be given in by him in writing for the passing of the goods through the custom-house; and the value so declared shall include the packages or materials in which the goods are contained, and the application shall truly set forth the name of the ship in which the goods have been imported or are to be exported, the name of the master of the said ship, the colours under which the said ship sails, the number, description, marks, and contents of the packages, and the country in which the goods were produced.

Appendix, No. 18.

24. And it is hereby enacted, that every such declaration, when duly signed, shall be submitted to the officer of customs appointed to appraise goods at the custom-house, and if it shall appear to him that the same is correct, he shall countersign it as admitted; but if any part, or the whole of the goods shall seem to him to be undervalued in such declaration, he shall report the same to the collector of customs, who shall have power to take the goods, or any part thereof, as purchased for the Government at the price so declared; and whenever the collector of customs shall so take goods for the Government, payment thereof shall be made to the consignee or importer, if the goods be imported goods, within fifteen days from the date of the declaration, the amount of import duty leviable thereon being first deducted, and if the goods be intended for exportation, the entire value as declared shall be paid without deduction on account of customs duty.

25. And it is hereby enacted, that it shall be lawful for the Governor in Council of the Presidency of Bombay to declare by public notice in the official Gazette of that presidency, what places within the same shall be ports for the landing and shipment of merchandise, and any goods that may be landed, or which an attempt may be made to land, at any other port than such as shall be so declared, shall be seized and confiscated.

26. And it is hereby enacted, that when any vessel shall arrive in any port of the presidency of Bombay, the master shall deliver a true manifest of the cargo on board, made out according to the form annexed to this Act, and marked (C.), to the first person duly empowered to receive such manifest that may come on board; and if no such person shall have come on board before the anchor of the said vessel is dropped, then the manifest shall be forwarded to land on board of the first boat that leaves the vessel after dropping anchor, and if the port be up a river, or at a distance from the land first made, then it shall be lawful for the said Governor in Council, by an order published in the official Gazette of the presidency, to fix a place in any such river or port, beyond which place it shall not be lawful for any inward bound vessel, except such country craft as are described in Sections 51 and 52 of this Act, to pass until the master shall have forwarded in such manner as may be ordered by the said Governor in Council such a manifest as is required by this Act.

27. And it is hereby enacted, that if the manifest so delivered by the master shall not contain a full and true specification of all the goods imported in the vessel, the said master shall be liable to a fine of 1,000 rupees, and any goods or packages that may be found on board in excess of the manifest so delivered, or differing in quality or kind, or in marks and numbers, from the specification contained therein, shall be liable to be seized by any customs' officer and confiscated, or to be charged with such increased duties as may be determined by the collector of customs under the orders of Government.

28. And it is hereby enacted, that if any inward-bound vessel shall remain outside or below the place that may be fixed by the said Governor in Council for the first delivery of manifests, the master shall deliver a manifest as hereinbefore prescribed to the first person duly empowered to receive such manifest that may come on board, and if any vessel entering a port for which there is a custom-house established, shall lie at anchor therein for the space of twenty-four hours, the master whereof shall refuse to deliver the said manifest in the manner above prescribed, he shall for such refusal be liable to fine not exceeding 1,000 rupees, and no entry or port clearance shall be given for such vessel until the fine is paid.

29. And it is hereby enacted, that no vessel shall be allowed to break bulk until a manifest as required by this Act, and another copy thereof to be presented at the time of applying for entry inwards, if so required by the collector of customs, shall have been received by the said collector, nor until order shall have been given by the said collector for the discharge of the cargo; and that the said collector may further refuse to give such order if he shall see fit until any port clearances, cockets, or other papers, known to be granted at the places from which the vessel is stated to have come, shall likewise be delivered to him.

30. And it is hereby enacted, that no goods shall be allowed to leave any vessel or to be put on board thereof until entry of the vessel shall have been duly made in the custom-house of the port, and until order shall have been given for discharge of the cargo thereof as above provided; and it shall be the duty of every customs officer to seize as contraband any goods which have been removed or put on board of any vessel in contravention of the above provision, or which any attempt shall have been made to remove from, or to put on board of, any vessel in contravention of the above provision. And after entry of the vessel at the custom-house in due form, such part of the cargo as may not be declared for re-exportation in the same vessel shall be sent to land, and export cargo shall be laden on board according to the forms and rules that may be prescribed for the port by this Act, or by order of the Governor in Council of the Presidency of Bombay, and if an attempt be made to land or put on board goods or merchandise in contravention of the forms and rules so prescribed, the goods shall be liable to seizure and confiscation.

31. And it is hereby enacted, that if goods entered in the manifest of a vessel shall not be found on board that vessel, or if the quantity found be short and the deficiency be not duly accounted for, or if goods sent out of the vessel be not landed at the custom-house, or at such other place as the collector of customs shall have prescribed, the master shall be liable to a penalty not exceeding 500 rupees for every missing or deficient package of unknown

unknown value, and for twice the amount of duty chargeable on the goods deficient and unaccounted for, if the duty can be ascertained: Provided, however, that nothing herein contained shall be construed to prevent the collector of customs from permitting at his discretion the master of any vessel to amend obvious errors or to supply omissions from accident or inadvertence by furnishing an amended or supplemental manifest.

32. And it is hereby enacted, that there shall in every port of the Bombay Presidency be one or more places appointed for the landing and shipment of goods, and goods shall not be landed at any other place without the special order in writing of the collector of customs for the port, and if any goods be landed, or an attempt be made to land any goods at any other than the said authorised places, without such order, they shall be seized and confiscated.

33. And it is hereby enacted, that if the Governor in Council shall see fit, for the security of customs at any port, to maintain special establishments of boats for the landing and shipping of merchandise, or to license and register the cargo boats plying in any ports, then after due notification thereof, it shall not be lawful for any person to convey goods to or from any vessel in such port, otherwise than in the boats so authorised and prescribed, except under special permit from the collector of customs at the port, and any goods that may be found on board of other boats than those so authorised for the port shall be liable to be seized by any officer of customs and shall be liable to confiscation.

34. And it is hereby enacted, that when the Governor in Council of the Presidency of Bombay shall see fit to maintain at any port an establishment of officers to be sent on board of vessels to watch their unlading and lading, then, after due notification shall have been given that such establishment is so maintained at any port, the collector of customs at that port shall have power at his discretion to send one or more officers of such establishment to remain on board of any vessel in such port by night and by day, until the vessel shall leave the port, or it shall be otherwise ordered by the collector.

35. And it is hereby enacted, that any master of such vessel at such port who shall refuse to receive such officer with one servant on board, when such officer shall be so deputed as above provided, or shall not afford such officer and such servant suitable shelter and sleeping accommodation while on board, and likewise furnish them with a due allowance of fresh water if necessary, and with the means of cooking on board, shall be liable to fine not exceeding the sum of 100 rupees for each day during which such officer and servant shall not be received and provided with suitable shelter and accommodation.

36. And it is hereby enacted, that whenever a collector of customs shall see cause to direct that any vessel shall be searched, he shall issue his warrant or written order for such search addressed to any officer under his authority, and upon production of such order the officer bearing it shall be competent to require any cabins, lockers, or bulk-heads to be opened in his presence, and if they be not opened upon his requisition, to break the same open, and any goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the collector of customs, shall be liable to confiscation, and any master or person in charge of a vessel who shall resist such officer, or refuse to allow the vessel to be searched when so ordered by the collector of customs, shall be liable upon conviction for every such offence to a fine of 1,000 rupees.

37. And it is hereby enacted, that every master of a vessel who shall remove from such vessel or put on board thereof any goods, or cause or suffer any goods to be removed from thence or put on board thereof between sunset and sunrise, or on any day when the custom-house is closed for business, without leave in writing obtained from the collector of customs, shall be punished with a fine not exceeding 500 rupees.

38. And it is hereby enacted, that no cargo boat laden with goods intended for exportation by sea shall make fast to, or lie alongside of, any vessel on board of which there shall be a customs officer stationed, unless there shall be on board the boat, or have been received by the said customs officer, a custom-house permit or order for the shipment of the goods, and the goods on board of any boat that may so be alongside or be made fast to a vessel, if such goods be not covered by a custom-house pass accompanying them, or previously received by the customs officer on board the said vessel, shall be liable to confiscation.

39. And it is hereby enacted, that when goods shall be sent from on board of any vessel having a customs officer on board for the purpose of being landed and passed for importation, there shall shall be sent with each boat load or other separate despatch a boat note, specifying the number of packages, and the marks and numbers or other description thereof, and such boat note shall be signed by an officer of the vessel, and likewise by the customs officer on board; and if any imported goods be found in a boat proceeding to land from such a vessel without a boat note, or if being accompanied by a boat note they be found out of the proper track between the ship and the proper place of landing, the boat containing such goods may be detained by any officer of customs duly authorised by the collector, and unless the cause of deviation be explained to the satisfaction of the collector of customs, the goods shall be liable to confiscation.

40. And it is hereby enacted, that when goods shall be brought to be passed through the custom-house either for importation or exportation by sea, if the packages in which the same

Appendix, No. 18.

same may be contained shall be found not to correspond with the description of them given in the application for passing them through the custom-house, or if the contents thereof be found not to have been correctly described in regard to sort, quality, or quantity, or if any goods not stated in the application be found concealed in or mixed up with the specified articles, all such packages, with the whole of the goods contained therein, shall be liable to confiscation.

41. And it is hereby enacted, that if any person after goods have been landed, and before they have been passed through the custom-house, removes, or attempts to remove, them with the intention of defrauding the revenue, the goods shall be liable to confiscation, unless it shall be proved, to the satisfaction of the collector of customs, that the removal was not sanctioned by the owner or by any person having an interest in or power over the goods.

42. And it is hereby enacted, that it shall be lawful for the collector of customs, whenever he shall see fit, to require that goods brought by sea and stowed in bulk shall be weighed or measured on board ship before being sent to land, and to levy duty according to the result of such weighing or measurement.

43. And it is hereby enacted, that on application by the exporter of any salt that has paid the excise duty fixed by Act No. XXVII. of 1837, a certificate shall be granted by the collector of customs at the place of export, under authority of which certificate the quantity of salt specified therein shall be landed at any other port of the said Presidency of Bombay, and shall be passed from such port into the interior without the levy of any further duty either of excise or of customs.

44. And it is hereby enacted, that when a customs officer shall be sent on board of any vessel to superintend the delivery of cargo, twenty days, exclusive of Sundays and holidays, shall be allowed for the discharge of the import cargo of vessels not exceeding 600 tons burthen, and thirty days, exclusive of Sundays and holidays, for the discharge of the import cargo of vessels exceeding that burthen, and the said periods shall be calculated from the day when the customs officer first went on board. And if the whole cargo be not discharged by the expiration of the abovementioned periods, the master shall be charged with the wages of such officer, and other expenses for any further period that such officer may be detained on board. And if the owners, importers, or consignees do not bring their goods to land within the periods above fixed, it shall be the duty of the master so to do.

45. And it is hereby enacted, that when there shall be no customs officer sent aboard vessels discharging cargo, it shall be lawful for the collector of customs to fix a period, not being less than twenty days, for the discharge thereof and clearance of the vessel inwards; and if any goods remain on board after the time so fixed, or after the time allowed in the last preceding section of this Act, the collector may order the same to be landed and warehoused for the security of the duties chargeable thereon, and of any freight and primage and other demands that may be due thereon, giving his receipt to the master for the same: Provided always, that in all cases it shall be lawful for the collector or other officer in charge of the custom-house, with the consent of master of the vessel, to cause any packages to be brought on shore and to be deposited in the Government warehouses, for the security of the duties and charges thereon, although twenty days may not have expired from the entry of such vessel; and in case any goods brought to land from any vessel be not claimed and cleared from the custom-house, within three months from the date of entry of the ship in which such goods were imported, it shall be competent to the collector to sell the same on account of the duties and other charges due thereon, and the balance remaining, after deducting the said duties and charges, shall be held in deposit and paid to the owner on application.

46. And it is hereby enacted, that when a customs officer shall be sent on board of any vessel discharging cargo, a further period of fifteen days, Sundays and holidays excluded, beyond the twenty days above specified, shall be allowed for putting on board export cargo, if the vessel shall not exceed 600 tons burthen, and twenty days if it exceed that burthen, when the lading and unlading thereof shall be continuous, and the master or commander shall in such case not be charged with the wages and expenses of the customs officer on board until after the expiration of such additional period: and if a vessel having discharged its import cargo shall be laid up, the customs officer on board shall certify that no goods remain on board except necessary stores and articles for use, and when a vessel so laid up shall be entered at the custom-house for receipt of export cargo, a customs officer shall be sent on board, and if the said last mentioned officer shall certify that no goods are on board except as above excepted, twenty days, exclusive of Sundays and holidays, as above, shall be allowed from the date of such certificate for the lading outwards of a vessel not exceeding 600 tons, and thirty days for vessels exceeding that burthen, after which periods respectively the master shall be charged with the wages and expenses of the customs officer on board, to the date of the vessel's sailing from the port.

47. And it is hereby enacted, that when upon application from the master of any vessel the customs officer shall be removed from on board thereof under the provisions to that effect contained in the last preceding section of this Act, if the master of such vessel shall

shall before a customs officer have again been placed in such vessel, put on board of such vessel, or cause or suffer to be put on board of such vessel, any goods whatever, such master shall be punished with a fine not exceeding 1,000 rupees, and the goods shall be liable to be relanded for examination at the expense of the shippers, upon requisition to that effect from the collector of customs.

48. And it is hereby enacted, that upon any goods liable to duty that may be passed through the custom-house for shipment, the application for which shall be presented after port clearance shall have been taken out, double of the prescribed duty shall in all cases be levied, and if the goods be free or have already paid import duty, or have been imported free under certificate, five per cent. upon the market value shall be levied thereon, or if the same be imported goods entitled to drawback the drawback shall be forfeited, but no separate duty shall be levied on drawback goods.

49. And it is hereby enacted, that when a vessel having cleared out from any port shall put back from stress of weather, or it shall for any damage or from other cause be necessary that the cargo of a vessel that has cleared out shall be unshipped or relanded, a customs officer shall be sent to watch the vessel and take charge of the cargo during such relanding or removal from on board, and the goods on board such vessel shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export unless the goods shall be lodged in such place as shall be allowed by the collector of customs, and shall remain while on land, or while on board of any other vessel, under special charge of the officers of customs until the time of re-export, and all charges attending such custody shall be borne by the exporter; provided, however, that in all cases of return to port after port clearance, on account of damage or for stress of weather, it shall be lawful for the owner or for the master to enter the vessel and land the cargo under the rules for the importation of goods, and the export duty shall in that case be refunded and the amount paid in drawback be reclaimed, and if goods on account of which drawback has been paid be not found on board the vessel, the master shall be liable to a fine not exceeding the entire value thereof, unless he account for them to the satisfaction of the collector of customs.

50. And it is hereby enacted, that when goods shall be relanded before the lading of any vessel is complete, and before port clearance has been granted, the duty levied upon such goods shall be returned to the exporter, but no refund shall be made of duty paid on the export of any goods after port clearance shall have been granted for the vessel on which the goods were exported, unless the vessel shall have put back for stress of weather or for damage, and the goods shall have been relanded under the rule contained in the last preceding section of this Act.

51. And it is hereby enacted, that it shall be lawful for the said Governor in Council to establish rules for the anchoring of the coasting and country craft of the British territories, for the delivery of manifests of the cargo of such vessels, and for the landing of goods therefrom, and shipping of goods therein, and that whoever being in charge of any such craft shall knowingly contravene any such rule, shall be liable to a fine not exceeding 100 rupees for each offence.

52. And it is hereby enacted, that pattamars, dhonies, botellos, and other small craft from the Maldive or Laccadive Islands, or from the native ports of Kattywar, Cutch and Scinde, shall be treated in the ports of the Bombay Presidency like the coasting craft of the British territory, provided that they conform to such special regulations as to the place of anchoring and mode of landing and shipping goods as may be made by the Governor in Council of Bombay for such vessels in the several ports of the Bombay Presidency.

53. And it is hereby enacted, that no drawback shall be allowed on goods shipped on such native craft as are described in the last preceding section of this Act.

54. And it is hereby enacted, that goods exported in the same vessels if manifested for re-export, shall not be subject to import or export duty, and if any goods brought to any port in any vessel be transhipped in such port, they shall in all cases be subject to the same duty as if they had been landed and passed through the custom-house for re-exportation in the vessel into which they may be transhipped.

55. And it is hereby enacted, that no transhipment shall be made of any goods except under special order in writing from the collector of customs of the port, and an officer of customs shall in all cases be deputed to superintend the removal of the goods from vessel to vessel.

56. And it is hereby enacted, that at every port subordinate to the Bombay Presidency, the port of Bombay excepted, an anchorage fee shall be levied once at each port, according to the burthen on all country craft above the burthen of (100) one hundred maunds, at the rates hereinunder specified.

Appendix, No. 18.

										Fee. Rupees.
Above 10 candies (equal to 100 maunds) and not exceeding 20 candies (200 Indian maunds)										1 -
„	20	„	-	-	„	40	„	-	-	1 8
„	40	„	-	-	„	60	„	-	-	2 -
„	60	„	-	-	„	80	„	-	-	2 8
„	80	„	-	-	„	100	„	-	-	3 -
„	100	„	-	-	„	150	„	-	-	3 8
„	150	„	-	-	„	200	„	-	-	4 -
„	200	„	-	-	„	250	„	-	-	4 8
„	250	„	-	-	„	300	„	-	-	5 -
„	300	„	-	-	„	350	„	-	-	5 8
„	350	„	-	-	„	400	„	and upwards		6 -

57. And it is hereby enacted, that in all cases in which under this Act goods are liable to confiscation, the collector of customs of the place where those goods may be shall be competent to adjudge such confiscation.

58. And it is hereby enacted, that if any person in charge of a vessel shall have become liable to any fine on account of any act or omission relating to customs, the collector of customs shall be competent, subject to the orders of the Governor in Council of the Presidency of Bombay, to refuse port clearance to such vessel until the fine shall be discharged.

59. And it is hereby enacted, that it shall be lawful for any collector of customs, or other officer who may be authorised to adjudicate customs cases, if he shall decide that a seizure of goods made under the authority of this Act was vexatious and unnecessary, to adjudge damages to be paid to the proprietor by the customs officer who made such vexatious seizure, besides ordering the immediate release of the goods; and if the proprietor accept such damages, no action shall thereafter lie against the officer of customs in any court of justice on account of such seizure: and if such adjudicating officer shall decide that the seizure was warranted, but shall deem that the penalty of confiscation is unduly severe, it shall be lawful for him to mitigate the same to the extent of the levy of double duty: and if the said officer shall adjudge confiscation, it shall further be lawful for him to order that from the proceeds of the sale of the goods, a proportion not exceeding one-half shall be distributed in rewards amongst such officers as he shall deem entitled thereto, and in such proportion as he may direct to each respectively.

60. And it is hereby enacted, that all officers of customs shall as heretofore be amenable to the civil courts of the Presidency or Island of Bombay by action for damages on account of any executive acts done in their official capacity at the suit of the parties injured by such acts: Provided, however, that no suit shall lie against a collector of customs or other officer for any judicial award in a matter of customs passed under the preceding section of this Act.

61. And it is hereby enacted, that whoever intentionally obstructs any officer in the exercise of any powers given by this Act to such officer, shall be punished with imprisonment for a term not exceeding six months, or fine not exceeding 1,000 rupees, or both.

62. And it is hereby enacted, that whoever, being an officer appointed under the authority of this Act, shall accept, or obtain, or attempt to obtain from any person any property as a consideration for doing or forbearing to do any official act, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

63. And it is hereby enacted, that whoever, being an officer appointed under the authority of this Act, practises or attempts to practise any fraud for the purpose of injuring the customs revenue, or abets or connives at any such fraud, or at any attempt to practise any such fraud, shall be punished with imprisonment for a term not exceeding two years, or fine, or both.

64. And it is hereby enacted, that it shall be lawful for the Governor in Council of Bombay, by an Order in Council, to transfer any of the powers given to a collector of customs by this Act to any other functionary, and to make any rules consistent with law for the carrying of this Act into effect, and to establish such bunders and appoint such officers as he shall think fit, and to fix rates of wharfage and of rent to be paid for goods deposited or suffered to lie in the godowns of the custom-house.

SCHEDULE (A.)

RATES of Duty to be Charged on Goods Imported by Sea into any Port of the Presidency of *Bombay*.

No.	ENUMERATION OF GOODS.	When Imported on British Bottoms.	When Imported on Foreign Bottoms.
1	Bullion and coin	Free	Free
2	Precious stones and pearls	Ditto	Ditto.
3	Grain and pulse	Ditto	Ditto.
4	Horses and other living animals	Ditto	Ditto.
5	Ice	Ditto	Ditto.
6	Coal, coke, bricks, chalk, stones (marble and wrought stones excepted.)	Ditto	Ditto.
7	Books printed in the United Kingdom, or in any British possession.	Ditto	3 per cent.
8	Foreign books	3 per cent.	6 per cent.
9	Marine stores, the produce or manufacture of the United Kingdom, or of any British possession.	3 per cent.	6 per cent.
10	Marine stores, the produce or manufacture of any other place or country.	6 per cent.	12 per cent.
11	Metals, wrought or unwrought, the produce or manufacture of the United Kingdom, or any British possession.	3 per cent.	6 per cent.
12	Metals, wrought or unwrought, excepting tin, the produce or manufacture of any other place.	6 per cent.	12 per cent.
13	Tin, the produce of any other place than the United Kingdom, or any British possession.	10 per cent.	20 per cent.
14	Woollens, the produce or manufacture of the United Kingdom, or any British possession.	2 per cent.	4 per cent.
15	Woollens, the produce of any other place or country.	4 per cent.	8 per cent.
16	Cotton wool not covered by certificate of the payment of export duty at any other port of Bombay.	9 As. per md. of 80 tolas to the seer.	1 Re. 2 As. per md. of 80 tolas to the seer.
17	Cotton and silk piece goods, cotton twist and yarn, the produce of the United Kingdom, or of any British possession	3½ per cent.	7 per cent.
18	Cotton, the produce of any other place	7 per cent.	14 per cent.
19	Opium covered by a pass	Free	Free.
20	Opium not covered by a pass	24 Rs. per seer of 80 tolas.	24 Rs. per seer of 80 tolas.
21	Salt not covered by a pass	8 As. per md. of 80 tolas per seer.	8 As. per md. of 80 tolas per seer.
22	Alum	10 per cent.	20 per cent.
23	Camphor	10 per cent.	20 per cent.
24	Cassia	10 per cent.	20 per cent.
25	Cloves	10 per cent.	20 per cent.
26	Coffee	7½ per cent.	15 per cent.
27	Coral	10 per cent.	20 per cent.
28	Nutmegs and mace	10 per cent.	20 per cent.
29	Pepper	10 per cent.	20 per cent.
30	Rattans	7½ per cent.	15 per cent.
31	Tea	10 per cent.	20 per cent.
32	Vermillion	10 per cent.	20 per cent.
33	Wines and liqueurs	10 per cent.	20 per cent.
34	Spirits, consolidated duty, including any duties levied heretofore through the police. And the duty on spirits shall be rateably increased as the strength exceeds London proof, and when imported in bottles, five quart bottles shall be deemed equal to the imperial gallon.	9 As. per Imperial gallon.	1 Re. per Imperial gallon.

(*continued*)

Appendix, No. 18.

No.	ENUMERATION OF GOODS.	When Imported on British Bottoms.	When Imported on Foreign Bottoms.
35	Tobacco - - - - - - - - - Which duty shall be the minimum customs duty levied on raw tobacco and all preparations thereof in all the ports of the Bombay Presidency, but if at the rate of five per cent. on the actual value, a higher duty than 1 rupee 8 annas per maund should be leviable on any preparation of tobacco, the duty shall be levied *ad valorem* at that rate if imported on British bottoms, and at 10 per cent on foreign bottoms. And the customs duty laid upon tobacco shall be allowed in settling for the special duty levied on the import of this article into the island of Bombay, which special duty shall be levied at the rate of 9 rupees for the Indian maund.	- - 1 Re. 8 As. per md. of 80 tolas per seer.	- - 1 Re. 8 As. per md. of 80 tolas per seer.
36	All articles not included in the above enumeration - - - - - -	3½ per cent - -	7 per cent.

And if the collector of customs shall see reason to doubt whether the goods liable to a different rate of duty according to the place of their production come from the country from which they are declared to come by the importer, it shall be lawful for the collector of customs to call on the importer to furnish evidence as to the place of manufacture or production, and if such evidence shall not satisfy the said collector of the truth of the declaration, the goods shall be charged with the highest rate of duty, subject always to an appeal to the Governor in Council at Bombay.

And upon the re-export by sea of goods imported, excepting opium and salt, and all goods of the growth, production, or manufacture of the continent of India, provided the re-export be made within two years of the date of import as per custom-house register, and the goods be identified to the satisfaction of the collector of customs, there shall be retained one-eighth of the amount of duty levied, and the remainder shall be repaid as drawback.

But no exporter of imported goods shall be entitled to drawback unless the drawback be claimed at the time of re-export, nor shall any payment be made of drawback unless the amount claimed be demanded within one year from the date of entry of the goods for re-export in the custom-house registers.

SCHEDULE (B.)

RATES of Duty to be Charged on Goods Exported by Sea from any Port or Place in the Presidency of *Bombay*.

No.	ENUMERATION OF GOODS.	Exported on British Bottoms.	Exported on Foreign Bottoms.
1	Bullion and coin - - - - -	Free - - -	Free.
2	Precious stones and pearls - - -	Free - - -	Free.
3	Books, maps, and drawings printed in India.	Free - - -	Free.
4	Horses and living animals - - -	Free - - -	Free.
5	Opium covered by a pass - - -	Free - - -	Free.
6	Opium not covered by a pass - - -	Prohibited - -	Prohibited.
7	Cotton wool exported to Europe, the United States of America, or any British possession in America.	Free - - -	- - 9 As. per maund of 80 tolas to the seer.
8	Cotton wool exported to places other than above.	- - 9 As. per maund of 80 tolas per seer.	- - 1 Re. 2 as. per md. of 80 tolas to the seer.
9	Salt having paid the excise of 8 annas a maund.	Free - - -	Free
10	Tobacco - - - - - - - -	- - 1 Re. 8 as. per maund of 80 tolas to the seer.	- - 1 Re. 8 as. per md. of 80 tolas per seer.
11	All country articles not enumerated or named above.	3 per cent. - -	6 per cent.

And

And upon the re-export to Europe, the United States of America, or to any British possession in America, or from any other port of the Bombay Presidency, of cotton, that has been imported under certificate of the payment of the duty specified in this Schedule, provided that the re-export be made in British bottoms within two years from the date of such certificate, and the amount be claimed within one year from the date of re-export as per custom-house registers, the whole amount of export duty levied at the first place of export shall be refunded.

SCHEDULE (C.)

Manifest of Goods imported per Commander, from under Colours, viz.:

Marks.	Numbers.	Packages.	Quantity.	Weight.	Gallons.	Yards.	Description of Goods.	Invoice Value.	Tariff Value.	
A.	1 *a* 5	5 cases	250 pieces -	–	–	3,000	Cambrics - - - Long cloths, bleached - Long cloths, unbleached - Madapollams, bleached - Madapollams, unbleached Plain muslins - - -	— — — — — —	— — — — — —	

N.B. Articles generally to be specified, excepting such as ironmongery, hardware, glassware, earthenware, cutlery, perfumery, confectionary, stationery, and such like. All articles from Great Britain to be entered according to the English weight, not native. From China in like manner in China weights. In imports and exports of bullion or coin, to specify the sort of which they consist.

Act No. XIX. of 1844.

Passed by the Governor-General of India in Council on the 14th September 1844.

An Act for abolishing Town Duties and Mookauts, and all Taxes upon Trades and Professions within the Presidency of Bombay.

It is hereby enacted, that from the 1st day of October 1844, all town duties, kusub veeras, mohturfas, ballootee taxes, and cesses of every kind on trades or professions, under whatsoever named levied within the Presidency of Bombay, and not forming a part of the land revenue, shall be abolished.

STATEMENT of CHARGES incurred by Government owing to the enforcement of the RESUMPTION LAWS, since the passing of Regulation III. of 1828, down to the end of the Official Year 1847–48.

DIVISIONS.	DISTRICTS.	Salaries and Personal Allowances of Officers employed in the Resumption and Settlement Duties, including Deputation Allowances.	Establishment of Resumption and Settlement Officers.	Contingencies, including Temporary Establishment and Refunds of Revenue realized from Resumed Lands.	Law Charges.	Compensation to Parties.	TOTAL.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Patna	Patna	5,35,689 8 6	1,37,731 9 –	1,77,396 8 7	10,409 15 3	2,49,257 11 6	11,10,485 4 10
	Behar	4,66,023 10 11	77,391 6 5	2,43,523 12 –	4,769 13 6	1,60,026 7 3	9,51,735 2 1
	Sarun	1,23,084 5 5	32,575 13 4	1,46,115 10 8	13,133 10 2	39,754 9 8	3,54,664 1 3
	Shahabad	49,151 14 10	25,997 3 1	23,324 8 11	1,162 6 3	37,096 8 2	1,81,732 9 3
	TOTAL *Rs.*	12,18,949 7 8	2,73,695 15 10	5,90,360 8 2	29,475 13 2	4,86,135 4 7	25,98,617 1 5
Bhaugulpore	Bhaugulpore	2,81,420 15 9	44,701 2 6	1,17,862 6 9	5,406 8 8	2,909 11 8	4,52,300 14 4
	Purneah	2,49,446 14 10	34,046 – 4	63,104 6 8	6,143 4 2	- - -	3,52,740 10 –
	Monghyr	1,27,695 2 –	10,210 7 6	1,23,703 1 11	4,074 3 11	1,26,696 4 –	3,95,352 8 4
	Tirhoot	2,96,857 8 2	51,012 9 3	1,00,312 9 1	13,373 15 3	54,689 4 8	5,16,245 14 5
	Dinagepore	54,914 – 8	24,061 6 4	36,398 5 –	1,557 15 7	- - -	1,16,931 11 7
	Maldah	47,929 – 2	9,361 2 7	22,033 2 2	240 10 9	- - -	79,563 15 8
	TOTAL *Rs.*	10,58,263 9 7	1,73,392 12 6	4,63,414 – 7	33,769 10 4	1,84,295 4 4	19,13,135 5 4
Moorshedabad	Moorshedabad	1,80,501 1 8	13,788 4 1	51,678 3 5	6,803 7 1	803 4 7	2,53,574 4 10
	Beerbhoom	48,266 9 10	8,268 3 –	51,261 2 8	6,869 11 9	- - -	1,14,665 6 1
	Rajshye	78,854 9 10	22,633 1 3	26,460 7 7	3,955 7 1	- - -	1,31,903 9 9
	Pubnah	67,808 8 –	- - -	26,360 9 10	692 10 9	- - -	94,861 12 7
	Bograh	- - -	- - -	2,859 10 3	339 11 4	- - -	3,199 5 7
	Rungpore	55,849 – 4	19,181 12 10	18,812 10 5	2,396 1 3	- - -	96,239 8 10
	TOTAL *Rs.*	4,31,279 8 6	63,871 5 2	1,77,432 12 2	21,057 1 3	803 4 7	6,94,443 15 8
Dacca	Dacca	76,190 2 9	10,251 15 8	23,055 1 8	2,164 11 1	135 6 2	1,11,797 5 4
	Mymensing	1,76,300 – 3	31,598 3 10	66,146 12 1	6,775 14 6	- - -	2,80,820 14 8
	Sylhet	1,79,773 6 7	1,050 1 3	36,491 3 –	2,142 9 11	89 8 6	2,19,540 13 3
	Furreedpore	37,826 15 1	96 1 11	35,141 14 10	2,752 2 11	1,974 9 6	77,791 12 3
	Backergunge	97,853 6 7	22,494 4 3	93,776 11 3	7,960 12 11	- - -	2,22,085 3 –
	TOTAL *Rs.*	5,67,943 15 3	65,490 10 11	2,54,611 10 10	21,796 3 4	2,199 8 2	9,12,042 – 6
Chittagong	Chittagong	9,76,168 4 4	1,89,662 13 –	6,16,545 1 2	3,102 15 4	- - -	17,85,479 1 10
	Bullooah	43,062 5 4	7,017 13 –	1,45,094 15 9	27,259 14 7	- - -	2,22,435 – 8
	Tipperah	64,887 2 8	3,169 7 1	94,352 10 –	1,996 13 11	414 4 6	1,64,820 6 2
	TOTAL *Rs.*	10,84,117 12 4	1,99,850 1 1	8,55,992 10 11	32,359 11 10	414 4 6	21,72,734 8 8

Assam	Gowalparah	—	—	1,274 15 8	—	—	1,274 15 8
Jessore	24 Pergunnahs	137 12 4	6,882 8 11	12,806 — —	1,542 6 9	—	21,368 12 —
	Calcutta	—	—	—	—	—	—
	Nuddea	1,69,192 15 2	34,638 12 10	65,328 9 6	11,259 9 5	—	2,80,419 14 11
	Jessore	1,92,746 10 9	55,001 8 5	62,613 — 8	3,297 6 6	—	3,13,658 10 4
	Hooghly	1,73,696 7 5	31,169 2 7	1,05,276 9 8	18,842 1 11	—	3,28,984 5 7
	Burdwan	1,68,240 4 4	29,250 14 10	72,065 15 3	9,293 — 2	—	2,78,850 2 7
	Bancoorah	86,768 5 1	20,104 9 5	55,453 12 3	3,123 13 6	—	1,65,450 8 3
	TOTAL	7,90,782 7 1	1,77,047 9 —	3,73,543 15 4	47,358 6 3	—	13,88,732 5 8
Cuttack	Cuttack	474,213 2 4	1,13,034 11 1	91,185 2 4	2,322 5 1	610 13 9	6,81,366 2 7
	Khoordah	5,983 5 6	7,295 6 4	18,662 4 10	526 15 9	—	32,468 — 5
	Balasore	1,47,334 14 6	56,545 12 2	13,214 4 8	214 8 3	—	2,17,309 7 7
	Midnapore	2,78,129 8 3	62,238 12 5	1,82,979 2 1	10,029 15 1	—	5,33,377 5 10
	TOTAL	9,05,660 14 7	2,39,114 10 —	3,06,040 13 11	13,093 12 2	610 13 9	14,64,521 — 5
Governor-general's agent at Hazareebaugh	Singbhoom	—	—	—	—	—	—
	Maunbhoom	—	—	—	—	—	—
	Lohurdugga	—	—	—	—	—	—
	Hazareebaugh	—	—	183 3 —	8 14 11	—	192 1 11
	TOTAL	—	—	183 3 —	8 14 11	—	192 1 11
Assam Division	Luckimpore (Upper Assam)	—	—	—	—	—	—
	Jorehaut	—	—	—	—	—	—
	Kamroop (Lower Assam)	—	6,360 — —	4,589 6 7	—	—	10,949 6 7
	Nowagong (S. C. Assam)	—	—	—	—	—	—
	Durrung (N. C. Assam)	—	—	—	—	—	—
	TOTAL	—	6,360 — —	4,589 6 7	—	—	10,949 6 7
Arracan	Arracan	—	—	—	—	—	—
	Ramree	—	—	—	—	—	—
	Sandoway	—	—	—	—	—	—
	Aeng	—	—	—	—	—	—
	TOTAL	—	—	—	—	—	—
Cachar	Cachar	5,950 — —	850 — —	5,361 13 10	—	—	12,161 13 10

ABSTRACT.

DIVISIONS.	Salaries and Personal Allowances of Officers Employed in the Resumption and Settlement Duties, including Deputation Allowances.	Establishment of Resumption and Settlement Officers.	Contingencies.	Law Charges.	Compensation to Parties.	TOTAL.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*
Patna	12,18,949 7 8	2,73,695 15 10	5,90,360 8 2	29,475 18 2	4,86,135 4 7	25,98,617 1 5
Bhaugulpore	10,58,263 9 7	1,73,392 12 6	4,63,414 – 7	33,769 10 4	1,84,295 4 4	19,13,135 5 4
Moorshedabad	4,31,279 8 6	63,871 5 2	1,77,432 12 2	21,057 1 3	803 4 7	6,94,445 15 8
Dacca	5,67,943 15 3	65,490 10 11	2,54,611 10 10	21,796 3 4	2,199 8 2	9,12,042 – 6
Chittagong	10,84,117 12 4	1,99,850 1 1	8,55,992 10 11	32,359 11 10	414 4 6	21,72,734 8 8
Assam (Gowalparah)	- - - -	- - - -	1,274 15 8	- - - -	- - - -	1,274 15 8
Jessore	7,90,782 7 1	1,77,047 9 –	3,73,543 15 4	47,358 6 3	- - - -	13,88,732 5 8
Cuttack	9,05,660 14 7	2,39,114 10 –	3,06,040 13 11	13,093 12 2	610 13 9	14,64,521 – 5
Hazareebaugh	- - - -	- - - -	183 3 –	8 14 11	- - - -	192 1 11
Assam	- - - -	6,360 – –	4,589 6 7	- - - -	- - - -	10,949 6 7
Arracan	—	—	—	—	—	—
Cachar	5,950 – –	850 – –	5,361 13 10	- - - -	- - - -	12,161 13 10
Special Commissioners' Courts of Patna, Calcutta and Moorshedabad Divisions	19,21,647 11 6	2,76,709 15 11	30,155 13 2	942 10 1	- - - -	22,29,456 2 8
Commissionership of the Soonderbun	3,24,266 – 2	1,84,759 11 10	1,79,188 – 6	1,696 9 –	- - - -	6,89,910 5 6
GRAND TOTAL Company's Rupees	83,08,861 6 8	16,61,142 12 3	32,42,149 12 8	2,01,558 12 4	6,74,458 7 11	1,40,88,17 3 10

Fort William, Accountant's Office, Revenue Department,
16 April 1849.

(Errors excepted.)

(signed) *W. Maples,*
Assistant Accountant, Government of Bengal.

STATEMENT showing the INCREASE to the GOVERNMENT LAND REVENUE obtained by Resumption Proceedings from the passing of Regulation III. of 1828, to the end of the Year 1847–48.

DIVISIONS.	DISTRICTS.	Jumma of Resumed Lands on the Towjee.	Jumma of Resumed Lands not on the Towjee.	TOTAL.	Deduct probable Decrease by a regular Settlement of Lands not on the Towjee.	Add probable Increase by a regular Settlement of Lands not on the Towjee.	Probable net ultimate Increase to the Revenue obtained by Resumption Proceedings.	REMARKS.
		Rs. *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	
Patna	Patna	3,03,694 5 5	6,605 – –	3,10,299 5 5	482 – –	– – –	3,09,817 5 5	
	Behar	3,25,855 – 4	22,645 3 5	3,48,500 3 9	– – –	2,026 – –	3,50,526 3 9	
	Sarun	2,27,885 15 1	4,824 13 5	2,32,710 12 6	704 8 5	– – –	2,32,006 4 1	
	Shabad	1,98,147 1 3	2,836 13 8	2,00,983 14 11	– – –	– – –	2,00,983 14 11	
	TOTAL	10,55,582 6 1	36,911 14 6	10,92,494 4 7	1,186 8 5	2,026 – –	10,93,333 12 2	
Bhaugulpore	Bhaugulpore	99,397 2 8	83,152 1 5	1,82,549 4 1	– – –	– – –	1,82,549 4 1	- Of this, *Rs.* 39,905. 15. 10. appertain to the Damunikoh, a Government mehal, consisting of lands at the foot of the hills. The leases of these lands granted to parties, particularly to a jungle tribe, extend from one to five years, and consequently the above amount is liable to fluctuation. The remaining sum of *Rs.* 43,246. 1. 7. is the jumma of mehals temporarily settled or let in farm. This sum, or a larger one, will ultimately be added to the rent-roll, if certain appeals preferred on the part of Government are decided favourably.
	Purneah	79,250 – 7	53,634 3 10	132,884 4 5	26,817 2 –	– – –	1,06,067 2 5	
	Monghyr	245,439 3 3	10,159 6 6	2,55,598 9 9	– – –	– – –	2,55,598 9 9	
	Tirhoot	213,966 11 2	44,821 1 –	2,58,787 12 2	4,821 1 –	– – –	2,53,966 11 2	
	Dinagepore	10,689 8 10	991 2 7	11,680 11 5	– – –	– – –	11,680 11 5	
	Maldah	8,839 11 –	5,073 12 11	13,913 7 11	84 13 3	– – –	13,828 10 8	
	TOTAL	6,57,582 5 6	1,97,831 12 3	8,55,414 1 9	31,723 – 3	– – –	8,23,691 1 6	
Moorshedabad	Moorshedabad	34,344 4 3	4,418 1 –	38,762 5 3	– – –	– – –	38,762 5 3	
	Beerbhoom	14,629 7 4	1,588 9 –	16,218 – 4	– – –	– – –	16,218 – 4	
	Rajeshye	17,137 3 1	1,704 11 2	18,841 14 3	111 3 3	– – –	18,730 11 –	
	Pubnah	19,140 6 2	8,779 14 2	27,920 4 4	531 10 4	– – –	27,388 10 –	
	Bograh	4,078 8 –	110 5 5	4,188 13 5	– – –	– – –	4,188 13 5	
	Rungpore	11,819 9 9	1,286 6 1	12,605 15 10	466 4 3	– – –	12,139 11 7	
	TOTAL	1,00,647 6 7	17,887 14 10	1,18,537 5 5	1,109 1 10	– – –	1,17,428 3 7	
Dacca	Dacca	15,112 4 3	10,844 6 9	25,956 11 –	1,713 11 7	– – –	24,242 15 5	
	Mymensingh	37,465 13 4	16,359 6 –	53,825 3 4	2,201 5 4	– – –	51,623 14 –	
	Sylhet	25,774 14 1	15,691 11 6	41,466 9 7	61 2 3	– – –	41,405 7 4	
	Furreedpore	30,628 8 10	10,672 14 2	41,381 7 –	6,672 14 2	– – –	34,628 8 10	
	Backergunge	2,94,747 1 9	9,709 15 –	3,04,457 – 9	– – –	– – –	3,04,457 – 9	- Of this, *Rs.* 1,40,057. 5. 3. is the Jumma of reclaimed Soonderbun lands and of Churs, &c.
	TOTAL	4,03,728 10 3	63,278 5 5	4,67,006 15 8	10,649 1 4	– – –	4,56,357 14 4	

STATEMENT showing the Increase to the Government Land Revenue, &c.—*continued.*

DIVISIONS.	DISTRICTS.	Jumma of Resumed Lands on the Towjee.	Jumma of Resumed Lands not on the Towjee.	TOTAL.	Deduct probable Decrease by a regular Settlement of Lands not on the Towjee.	Add probable Increase by a regular Settlement of Lands not on the Towjee.	Probable net ultimate Increase to the Revenue obtained by Resumption Proceedings.	REMARKS.
		Rs. a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.	
Chittagong	Chittagong	2,30,966 5 3	- - -	2,30,966 5 3	- - -	- - -	2,30,966 5 3	
	Bullooah	1,80,591 15 2	4,095 8 3	1,84,687 7 5	- - -	- - -	1,84,687 7 5	
	Tipporah	30,719 11 9	6,959 14 2	37,679 9 11	- - -	- - -	37,679 9 11	
	TOTAL	4,42,278 - 2	11,055 6 5	4,53,333 6 7	- - -	- - -	4,53,333 6 7	
Assam	Gowalparah	804 - -	219 3 1	1,023 3 1	- - -	- - -	1,023 3 1	
Jessore	24 Pergunnahs	1,06,666 8 10	4,287 8 5	1,10,754 1 3	2,187 8 5	- - -	*1,08,766 8 10	* This amount includes *Rs.* 59,959. 12. 3. being the Jumma of 45 resumed mehals transferred from Soonderbuns, and of 5 chur mehals of this district.
	Calcutta	—	—	—	—	—	—	
	Nuddea	30,058 11 2	51,377 4 6	81,415 15 8	16,377 4 6	- - -	65,038 11 2	
	Jessore	76,572 13 10	18,294 15 5	94,867 13 3	- - -	- - -	94,867 13 3	
	Hooghly	† 22,072 13 1	‡ 22,032 9 10	44,105 6 11	61 2 8	- - -	44,044 4 3	† This Jumma is partially subject to increase and decrease on the expiration of leases of churs, &c., which are temporarily settled.
	Burdwan	27,139 - -	25,923 2 11	53,062 4 11	18,923 2 11	- - -	34,139 2 -	‡ Of this *Rs.* 21,971. 7. 2. is estimated to be the ultimate fixed and yearly increase to the Government Revenue demand, of which amount *Rs.* 14,308. 12. 5. are on account of mehals for which appeals have been preferred; and in the event of their being released, the amount of Jumma will so far be diminished.
	Bancoorah, deputy collectorship	28,624 14 5	9,202 7 6	37,827 5 11	- - -	- - -	37,827 3 11	
	TOTAL	2,91,114 15 4	1,31,118 - 7	4,22,232 15 11	37,549 2 6	- - -	3,84,683 13 5	
Cuttack	Cuttack	58,198 8 5	- - -	58,198 8 5	- - -	- - -	58,198 8 5	§ Brought on the rent-roll since the close of the year 1847-48.
	Khoordah	53,561 15 4	§ 62 15 2	53,624 14 6	- - -	- - -	53,624 14 6	
	Balasore	49,307 - 2	- 11 6	49,307 11 8	- - -	- - -	49,307 11 8	
	Midnapore	1,12,612 2 9	3,042 10 10	1,15,654 13 7	1,521 5 5	- - -	1,14,133 8 2	
	TOTAL	2,73,679 10 8	3,106 5 6	2,76,786 - 2	1,521 5 5	- - -	2,75,264 10 9	
Governor-General's agent at Hazareebaugh	Singbhoom	—	—	—	—	—	—	
	Maunbhoom	—	—	—	—	—	—	
	Lohurdugga	753 4 1	337 - -	1,090 4 1	- - -	- - -	1,090 4 1	
	Hazareebaugh	- - -	1,863 1 8	1,863 1 8	- - -	- - -	1,863 1 8	
	TOTAL	753 4 1	2,200 1 8	2,953 5 9	- - -	- - -	2,953 5 9	

Assam Division	Luckimpore (Upper Assam)	387	9	8	—	—	—	387	9	8	—	—	—	—	—	—	387	9	8
	Jorehaut - ditto	—			—			—			—			—			—		
	Kamroop (Lower Assam)	1,88,752	6	10	19,494	10	10	2,08,247	1	8	18,195	—	6	—	—	—	*1,00,052	1	2
	Nowgong (Southern Central Assam)	—			—			—			—			—			—		
	Durrung (Northern Central Assam)	—			—			—			—			—			—		
	TOTAL	1,89,140	—	6	19,494	10	10	2,08,634	11	4	18,195	—	6	—	—	—	1,90,439	10	10
Arracan Division	Arracan	—			—			—			—			—			—		
	Ramree	—			—			—			—			—			—		
	Sandoway	—			—			—			—			—			—		
	Aeng	—			—			—			—			—			—		
	TOTAL	—			—			—			—			—			—		
Cachar	Cachar	—			—			—			—			—			—		
Tenasserim Provinces	Amherst	—			—			—			—			—			—		
	Mergui	—			—			—			—			—			—		
	Tavoy	—			—			—			—			—			—		
	TOTAL	—			—			—			—			—			—		
GRAND TOTAL	*Co.'s Rs.*	34,15,312	11	2	4,83,103	11	1	38,98,416	6	3	1,01,933	4	3	2,026	—	—	37,98,509	2	—
Patna Division		10,55,582	6	1	36,911	14	6	10,92,494	4	7	1,186	8	5	2,026	—	—	10,93,333	12	2
Bhaughpore ditto		6,57,582	5	6	1,97,831	12	3	8,55,414	1	9	31,723	—	3	—	—	—	8,23,691	1	6
Moorshedabad ditto		1,00,649	6	7	17,887	14	10	1,18,537	5	5	1,109	1	10	—	—	—	1,17,428	3	7
Dacca ditto		4,05,728	10	3	63,278	5	5	4,67,006	15	8	10,649	1	4	—	—	—	4,56,357	14	4
Chittagong ditto		4,42,278	—	2	11,055	6	5	4,53,333	6	7	—	—	—	—	—	—	4,53,333	6	7
Assam ditto		804	—	—	219	3	1	1,023	3	1	—	—	—	—	—	—	1,023	3	1
Jessore ditto		2,91,114	15	4	1,31,118	—	7	4,22,232	15	11	37,549	2	6	—	—	—	3,84,683	13	5
Cuttack ditto		2,73,679	10	8	3,106	5	6	2,76,786	—	2	1,521	5	5	—	—	—	2,75,264	10	9
Hazareebaugh ditto		753	4	1	2,200	1	8	2,953	5	9	—	—	—	—	—	—	2,953	5	9
Assam ditto		1,89,140	—	6	19,494	10	10	2,08,634	11	4	18,195	—	6	—	—	—	1,90,439	10	10
Arracan ditto		—			—			—			—			—			—		
Cachar		—			—			—			—			—			—		
Tenasserim Provinces		—			—			—			—			—			—		
GRAND TOTAL	*Co.'s Rs.*	34,15,312	11	2	4,83,103	11	1	38,98,416	6	3	1,01,933	4	3	2,026	—	—	37,98,509	2	—

* On the first occupation of this province by the British Government, the proprietors or claimants of certain lands called Debootur, Dhurmoothur, Burmootur, and Nankar, were, after summary inquiry, declared entitled to hold at rates much less than those imposed on other lands. The titles of those parties were afterwards investigated by an officer especially appointed for that purpose, and he declared them to be invalid. This led to a settlement of the lands above alluded to at full rates; and the large increase to the Revenue demand in this district is owing to the above circumstance.

Accountant's Office, Revenue Department,
Fort William, 12 June 1849.

(Errors excepted.)

(signed) *W. Maples,*
Assistant-Accountant to Government of Bengal.

RETURN of the PROFIT and Loss resulting from Proceedings connected with the Investigation and Resumption of Rent-free Tenures in the North-Western Provinces and Saugor.

1. DIVISION.	2. DISTRICT.	3. Total Amount of Revenue Realized from Maafee Lands, resumed since 1835, up to the 30th of April 1848.	4. Total Charges in Salaries of Special Commissioners and of Special Deputy Collectors, or of any Extra Establishment entertained for Purposes connected with Rent-free Lands, for the same Period.	5. Total of Pensions Granted and Paid to Ex-Maafeedars for the same Period.	6. Total Law Charges, Damages Awarded, Cost of Stamped Paper, and any other Miscellaneous Charges, during the same Period.
		Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Dehlie	Bhutty Territory	—	—	—	—
	Paneeput	1,87,220 15 7½	- - -	10,575 8 5	876 9 3
	Hurrianah	7,186 14 4	- - -	2,275 - -	—
	Delhie	2,09,938 12 6	- - -	50,985 2 9	61 9 -
	Rohtuck	21,933 10 9½	5,535 1 8	1,094 3 6	242 12 5
	Goorgaon	5,996 9 3	- - -	- - -	8 - -
	Rs.	4,32,276 14 6	5,535 1 8	64,929 14 8	1,188 14 8
Meerut	Dehra Doon	—	—	—	—
	Seharunpoor	12,44,741 3 3	96,769 10 5	2,60,231 - 9	59,657 12 4
	Mozuffernuggur	7,37,329 - -	12,357 - -	8,435 - -	2,005 - -
	Meerut	2,79,814 12 -	4,71,466 10 1⅓	40,255 15 5	2,949 9 10
	Bolundshuhur	1,62,384 11 3	5,632 6 5	6,438 - -	3,745 13 9
	Ally Ghur	1,67,081 11 1	46,791 15 2	9,126 5 4	34,259 - 9
	Rs.	25,91,351 5 7	6,33,017 10 1½	3,24,486 5 6	1,02,617 4 8
Kumaon	Kumaon	—	—	—	—
	Gurhwal	—	—	—	—
Rohilcund	Bijnour	9,09,047 - -	59,321 6 2	6,455 8 10	26,806 8 10
	Moradabad	5,73,227 - 2	43,867 15 3	20,484 2 3	1,23,601 10 4
	Budaon	1,75,668 3 6	15,806 - 2	6,654 15 1	5,980 15 -
	Bareilly	2,88,471 6 7	1,13,732 3 9	26,613 5 5	2,871 15 6
	Shahjehanpore	2,80,483 14 6	- - -	3,517 6 11	10,155 7 6
	Rs.	22,26,897 8 9	2,32,727 9 4	63,725 6 6	1,69,416 9 2
Agra	Muttra	63,349 - -	4,286 15 5	21,882 7 -	841 10 -
	Agra	2,22,519 5 -	48,799 6 3	16,909 1 6	276 10 3
	Furruckabad	2,32,569 5 3	17,041 4 3¼	26,223 12 2¼	17,181 8 6
	Mynpoory	11,961 2 7	11,757 9 8	—	—
	Etawah	41,523 - -	—	—	—
	Rs.	5,71,921 12 9	81,885 3 7¼	65,015 4 8¼	18,299 12 9

1. DIVISION.	2. DISTRICT.	3. Total Amount of Revenue Realized from Maafee Lands, resumed since 1835, up to the 30th of April 1848.	4. Total Charges in Salaries of Special Commissioners and of Special Deputy Collectors, or of any Extra Establishment entertained for Purposes connected with Rent-free Lands, for the same Period.	5. Total of Pensions Granted and Paid to Ex-Maafeedars, for the same Period.	6. Total Law Charges, Damages Awarded, Cost of Stamped Paper, and any other Miscellaneous Charges, during the same Period.
		Rs. a. p.	*Rs.* a. p.	*Rs.* a. p.	*Rs.* a. p.
Allahabad	Cawnpoor	79,241 10 2	3,771 7 4	2,483 12 11	116 13 –
	Futtehpore	89,311 13 3	– – –	2,028 6 –	911 13 6
	Humeerpore	3,84,822 – 8	– – –	– – –	4,461 8 10
	Calpee	1,23,952 8 3⅓	– – –	3,189 11 2	961 14 4⅓
	Bandah	1,29,155 – 9	– – –	412 8 –	3,471 1 7
	Allahabad	4,24,614 10 3	57,399 15 4½	1,41,622 5 6	4,172 14 10¾
	Rs.	12,36,097 11 4½	61,171 6 8½	1,22,736 11 7	14,096 2 2¼
Benares	Goruckpoor	24,98,015 – –	1,15,927 – –	23,178 – –	19,665 – –
	Azim Ghur	14,57,879 10 9	584 8 2	11,997 4 –	3,699 4 2
	Jounpoor	4,04,981 4 8	13,290 6 –	10,433 14 9	9,121 9 7
	Mirzapoor	1,27,081 3 9	– – – –	128 – –	122 14 3
	Benares	3,06,894 15 4	1,49,365 2 1	– – – –	13,865 – 3
	Ghazeepoor	8,35,101 1 8	– – –	732 2 –	2,340 9 9
	Rs.	56,29,953 4 2	2,79,167 – 3	46,469 4 9	38,897 6 –
Saugor	Saugor	105,806 7 10	– – – –	15,892 5 4	—
	Jubbulpoor	12,913 11 –	—	—	—
	Hoshungabad	28,395 7 2¼	– – – –	– – – –	310 5 –
	Nursingpoor	10,395 4 11	—	—	—
	Rs.	1,57,510 14 11¼	—	15,892 5 4	310 5 –

ABSTRACT.

	Total Amount of Revenue Realized from Maafee Lands, resumed since 1835, up to the 30th of April 1848.	Total Charges in Salaries of Special Commissioners and of Special Deputy Collectors, or of any Extra Establishment entertained for Purposes connected with Rent-fee Lands, for the same Period.	Total of Pensions Granted and Paid to Ex-Maafeedars for the same Period.	Total Law Charges, Damages Awarded, Cost of Stamped Paper, and any other Miscellaneous Charges, during the same Period.
	Rs. *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*	*Rs.* *a.* *p.*
Dehlie	4,32,276 14 6	5,535 1 8	64,929 14 8	1,188 14 8
Meerut	25,91,351 5 7	6,33,017 10 1½	3,24,486 5 6	1,02,617 4 8
Kumaon	—	—	—	—
Rohilcund	22,26,897 8 9	2,32,727 9 4	63,725 6 6	1,69,416 9 2
Agra	5,71,921 12 9	81,885 3 7¼	65,015 4 8¼	18,299 12 9
Allahabad	12,31,097 11 4½	61,171 6 8½	1,22,736 11 7	14,096 2 2¼
Benares	56,29,953 4 2	2,79,167 — 3	46,469 4 9	38,897 6 —
Saugor	1,57,510 14 11¼	— — — —	15,892 5 4	310 5 —
TOTAL	1,28,41,009 8 —¾	12,93,503 15 8¼	7,03,255 5 —¼	3,44,826 6 5¼

Sudder Board of Revenue, North West-Province, Agra, the 20th April 1849.

(signed) *W. Muir*, Secretary.

(True Copies.)

East India House, 29 June 1852.

T. L. Peacock, Examiner of India Correspondence.

Appendix, No. 19.

COPY of a LETTER from the Court of Directors of the EAST INDIA COMPANY to the Governor-General of India in Council, in the Revenue Department, dated 13 August 1851, No. 9, as to the Settlement of the Revenue in the North-Western Provinces of British India.

SETTLEMENTS OF THE NORTH-WESTERN PROVINCES.

REVENUE.

The Directors of the East India Company to the Governor-General of India in Council.

London, 13 August 1851. (No. 9.)

1. IT is our intention to review, in this despatch, the measures which have been some years in progress, for the settlement of the North-Western Provinces. Settlement of the North-Western Provinces.

2. The plan of settlement promulgated by the Circular Order of the Sudder Board of Revenue, on the 9th April 1839, called forth, in the first instance, much cordial support, and much strenuous opposition.

3. We shall state the views which the advocates and opponents of the measure have severally taken of its purposes and results. We shall then test their several views by a careful analysis of the settlement proceedings in every district, and shall conclude by giving our final judgment on the whole.

4. The main points of the question on each side are clearly and comprehensively stated in the two principal documents transmitted with your despatch dated the 25th November 1842, No. 15, viz.:—

The Report of Mr. R. M. Bird, late first member of the Sudder Board of Revenue; and,—

The Minute of Mr. Robertson, late Lieutenant-governor of the North-Western Provinces.

5. Mr. Bird enters into a statement of the opinions and impressions conceived and adopted by him from an early period, after a long and careful study of landed tenures in Upper India, and of the effect of the previously existing revenue and judicial systems on those tenures.

6. With reference to the impression very generally received, that the various arrangements connected with the settlement had for their immediate object such an accurate ascertainment of the resources of the land as would ensure to Government its full share of the rents or produce, he declares, that the measures which he has now carried through had been many years previously planned and elaborated by him, as measures of a purely judicial character, when he was holding a judicial office, and had no prospect of ever being connected with the Revenue Department. His experience in the discharge of his functions as a judicial officer, led to the conviction in his mind, that the existing tribunals were insufficient for the ascertainment of rights or their protection, and that the combined effect of the revenue and judicial systems would be injurious and oppressive, unless those systems could be made to bear a more exact relation to the institutions and habits of the people. He entertained a strong conviction of the general soundness of the views put forth by Government in Regulation VII. of 1822, and considered that practical operation might be given to those views, and the assessment of a fair and moderate revenue be combined with the recognition of private rights and the protection of the village communities.

7. It was under the influence of these feelings and impressions, that Mr. Bird first entered on his duties as Revenue Commissioner in Goruckpore, and subsequently undertook the superintendence of the settlements; and when the ascertainment and assessment of a just amount of revenue was added to the other objects with which he had undertaken the charge, he acted on the conviction, that the course best calculated to determine the rights of individuals, was the one most conducive to the ascertainment of such an equal and moderate revenue as is most for the interest of the State.

8. The objects proposed to be embraced by the survey and settlement were as follows:—

1st. The revision of the assessment.
2d. The better division of the kists or instalments.
3d. The demarcation of the exterior boundaries of estates and villages.
4th. The correction of the system of accounts at the Tehsildars' offices, and the arrangement of their records.
5th. The formation of a fund for the construction of roads.
6th. The establishment of a provision for the support of the village police.
7th. The resumption of all hidden rent-free tenures brought to light by the survey.
8th. The

Appendix, No 19.

8th. The recasting or reduction of the talookahs or large tenures.

9th. The demarcation of the component portions of every village; the recording of the several rights comprised therein, and providing for their maintenance; and the registering of all rights which may spring up hereafter.

9. With respect to the revision of the assessment, Mr. Bird expresses his belief, that a "moderate, fair and equal demand on the land, such as can and ought to be collected without interfering with the accumulation of property and the march of agricultural prosperity, has, generally speaking, been fixed." This portion of the settlement is highly spoken of by the late Lieutenant-governor (Mr. Robertson), as sound in principle, and performed with consideration and judgment; and he states that he had not found cause, up to the period at which he was writing (April 1842), to return any settlement for revision, on the ground of excess in the jumma imposed.

10. The division of the kists or instalments of public revenue has been so fixed as to allow the sale of the produce before the demand can take effect, an arrangement regarding the benefit of which there appears to be no diversity of opinion.

11. The same may be said of the demarcation of the exterior boundaries of estates and villages, and of the correction of the system of accounts, from both of which measures much public benefit is anticipated.

12. The formation of a fund for the construction of roads, and the provision for the support of the village police, are measures deemed by some of the opponents of the system of settlement to be of doubtful expediency. The former, Mr. Robertson is of opinion, will be beneficial, but cannot be popular with the community, until they are enabled to appreciate the advantages to be derived from well-made roads, and he fears that one per cent. collected for the object proposed, will be viewed in the light of an addition to the regular assessment, instead of a deduction from it; while the latter measure he states to be often complained of, and generally felt as a grievance. He is of opinion that the presence of a paid chokeydar would never be acceptable, even if it involved no extra charge. Such a functionary, he conceives, would be likely to lord it over the Brahmin or Rajpoot on his own domain. "There is in this," he observes, "an inversion of the social order of the country, such as must cause heartburnings and mortifications in that class of our subjects, whose affections it is most our interest to conciliate. An abatement in the number of thefts and burglaries is but a sorry compensation for such a consequence, or for the no less pernicious result of the zemindar taking advantage of the presence of a paid police officer to exonerate himself from all responsibility for what occurs."

13. The resumption of the hidden rent-free tenures brought to light by the survey, is considered by Mr. Robertson to have been marked at the outset by a hard and harsh dealing with individual rights, gradually (but, he fears, reluctantly) "yielding to the orders from superior authorities, especially from the Honourable Court." "The settlement officer," he says, "swept up without inquiry every patch of unregistered land; even those under 10 beegahs, exempted by a subsequent order, which did not come out until five-sixths of the tenures had been resumed. In one "district, that of Furruckabad, the obligations of a treaty and the direct orders of Government were but lightly dealt with; and in all, a total disregard was evinced for the acts even of such men as Warren Hastings and Lord Lake."

14. The recasting and reduction of the talookahs, or superior tenures, are considered by Mr. Robertson to have been much too precipitate and summary. He admits, however, the difficulty of maintaining the privileges of the talookdars without endangering the rights of the village proprietors, and states that he would gladly have given his support to any well-digested plan for reconciling those conflicting titles; but he objects strongly to the course which has been adopted, especially in reference to tenures of magnitude, whence all that remains of an aristocracy in the country derives its support. With respect to the practice of assigning a malikana allowance generally of 18 per cent. on the jumma, as a compensation to the talookdar, on the villages severed from the talookah, he contends that if the talookdar has not a title such as it is found impossible entirely to reject, the land should not be saddled with the cess on his account; and if he have a title, it ought to rest with some more impartial authority than a settlement officer, bent on the realization of schemes to which the talookahs are a serious obstacle, to set it aside. He adduces instances in justification of his strictures, from the proceedings which have taken place in this branch of the settlement, in the districts of Mynpooree, Etawah, and Allighur, the details of which we shall notice in reviewing the settlement in those districts respectively.

15. We now come to that section of the settlement arrangements on which, with the exception of the preceding, the greatest differences exist; viz. The demarcation of the component portions of every village, and the recording of the several rights comprised therein. The measure is thus described by Mr. Bird: "complete records have been made of the possession, rights, and liabilities of all those members of the agricultural community who hold in severalty, by which a just due may be enforced against any member who may withhold it, without injuring the innocent; and provision has been made for keeping up the record by such an arrangement of the native village and revenue (Putwarree and Tehseedarree) accounts as, if properly watched and maintained, will always yield the necessary information." Lastly, he states that "the summary revenue suit department has been put on such a footing as to ensure that prompt recovery of an undoubted demand, which is requisite to preserve those under direct engagements with Government from ruin, and at the same time all disputes and questionable claims are left, as they should be, to the judicial tribunals."

16. In opposition to the foregoing description of the beneficial operation and tendency of

the arrangements detailed, we have the opinion of Mr. Robertson and Mr. Grant, by whom respectively they are considered to be most defective, and unlikely to effect the object proposed. Mr. Robertson considers that to keep up a record of the circumstances of every field, would entail a constant interference on the part of the executive in the affairs of every village, and in fact of every villager, which would be irksome to any people, and especially so to the natives of India, while the system would do little towards sustaining the village communities, which, as experience "led him to think thrive best" when protected from "outward aggression," and "left to the undisturbed adjustment of their own relations." The prominent defect of this part of the settlement is stated to exist in its aiming at too much by seeking to give a detached and separate durability to rights which exist only from their mutual and almost indefinable connexion with each other.

17. The late Lieutenant-governor (Mr. Robertson) proceeded to the work of revision with "strong prepossessions in favour of much of what the project promised to accomplish;" and "it was with sincere regret that, after having confirmed at the outset the settlements of the districts of Bareilly, Shahjehanpore, Furruckabad, Goruckpore, Suharunpore, and the Bhuttee country, he felt compelled to proceed more slowly for a while, and at last to postpone all further ratification until the receipt of the next annual report."

18. He adds, "I suspended the progress of the operations, pending a reference to the Supreme Government. My sentiments are given at length in my letters to the Governor-general in Council of 15th August and 21st November 1840; and though I cannot say that my arguments were answered, yet, as my objections were overruled, the measure was of course suffered to proceed."

19. The tenor of Mr. Bird's report would lead us to infer that he anticipated much of the opposition which his proceedings have met; and is willing to take on himself the full responsibility which may attach to the originator of the system. He reviews the condition and prospects of each district, recapitulates the principal measures adopted for the reform of the general revenue administration of the provinces, and anticipates from them on the whole much practical advantage; though he expresses his belief that many errors and omissions will be found in so vast an undertaking. In reply to those who estimate less favourably the extent of the benefits expected from the settlement, he says it must be left to parties who know what was the state of the revenue administration of Upper India in 1830, and what it now is; what was the condition of the agricultural population at that time, and what, in spite of great national calamities, it has become since; what was the feeling of the people then, and what it now is,—to appreciate the labours with which these changes have been effected, or the extent of the benefits which have resulted from their operation.

20. The foregoing summary of the various opinions, recorded regarding the probable results and tendency of the settlement in its various branches, embraces the principal points which have come under our notice. We reserve, as already intimated, for our concluding remarks, such observations as we may deem it expedient to make on the general advantages and disadvantages of the measure. We shall consider the several reports in the order of the divisions.

21. The tabular statements with which we shall conclude our examination of each district, will be compiled from the settlement papers.

FIRST, OR MEERUT DIVISION.

SEHARUNPORE DISTRICT.

22. The settlement of this district was undertaken and completed by Mr. Edward Thornton, and reported to us in the Revenue Narrative of 16th November 1840, No. 6.

23. The term of settlement was fixed at 20 years instead of 30 years, as in most other districts. It was considered that the very low rate of assessment in many estates, the consequence of over-assessment in former years, rendered it expedient that the present jumma, though somewhat enhanced, should stop far short of the sum fairly demandable, when the prosperity of the district should have been restored.

24. The Sudder Board, however, recommended that a distinct pledge should be given to those who had signalized themselves by their industry and punctuality of payment, that no increased demand should, at any future settlement, be exacted from them, until the rates on the lands of others less industrious should have been brought up to their standard.

25. The above suggestion appears to have been entirely approved by the Lieutenant-governor, with the exception of the latter clause, by which the term of the present assessment, as regards the mouzahs in question, was limited to the period when "the rate of assessment on their neighbours' land shall equal their own." The above limitation, in his opinion, admitted of so many interpretations as to destroy the value of the measure.

26. The obstacles which presented themselves generally throughout the district to an equalization of the demand, are very fully described by Mr. Thornton. A prominent place is assigned to the difference existing in the habits and characteristics of a very diversified population, some remarkable for skill and energy, and others for indolence. The Lieutenant-governor, in his observations on the settlement, urged the necessity of fixing the demand on the former so as to avoid trenching on the fair reward of skill and industry, and at an amount which would, in the case of the latter, admit of easy and profitable transfer of the tenures of defaulters; and, as it did not appear from the proceedings, which class of people

Appendix, No. 19.

are considered the least industrious, he suggested that policy demanded some relaxation in favour of the old or decayed Puthan families, who, from their habits or former pursuits, might not be as skilful managers of land as other classes of proprietors. The industrious classes were represented to be progressively increasing in number and wealth, and gradually buying out and displacing the others.

27. The measures adopted by the settlement officer for defining rights, by securing the titular zemindars in the full and unquestionable enjoyment of all they had ever possessed, and fixing distinctly the terms of the tenures of those who had always exercised the right of cultivation and fiscal management, are much commended by the Board, who observe, that agriculture "can never attain the prosperity which it is the duty of every good government to use all right means of obtaining for it, till security of tenure and title be afforded."

28. In reference to the reduction in the demand allowed by Mr. Thornton, in cases where he deemed the interests of the skilful and industrious to require such concession, the Board asserted the right of Government to a fair and moderate share of the fruits of that increased productive power which has been given to the soil by a long course of patient effort; but they stated that "in practice, it requires cautious forbearance to avoid appropriating what is, in fact, the return of labour and capital, and thus destroying the spring of improvement at its source. This error has, in past times, struck deep at the root of the prosperity of the northern districts, and the Board are proportionately anxious now to avoid it, without, however, falling into the opposite extreme."

29. The Lieutenant-governor expressed his entire concurrence in the foregoing sentiments, and his gratification at observing that the Board were desirous to use every possible caution to avoid the errors into which others had fallen.

30. The financial result of the revised settlement showed an average acre rate of assessment on the area in actual cultivation, of *Rs.* 1. 10. 6.

31. The total amount of the assessment is 9,04,438 rupees, being an increase on the previous assessment of 48,113 rupees.

32. The proceedings of a judicial character in this district were of minor importance, except in the case of a large Mocurruree tenure of the late Rajah Ramdial Sing, regarding which the settlement officer entered into copious details.

33. It appears that on the accession of the British Government, the Rajah was found in possession of the tenure, at a jumma of 1,11,597 rupees, which was confirmed to him for his life. At his death, in 1813, the claim of his heirs to the zemindarree right in the property was considered, and, pending future investigations, they were admitted to settlement. The grounds of this concession to them are stated to have been consideration towards a family so long in occupancy, their altered circumstances, and the services of the Rajah to Government.

34. At the settlement of 1822, certain modifications were made, and though the stipends were secured to the young Rajah and his mother, the Ranee, it was explicitly laid down, that the grant was not an acknowledgment of right, but simply a mark of consideration to the family.

35. The necessity entailed by the present system of settlement, of defining the rights of the parties admitted to engagements, obliged Mr. Thornton again to re-open the investigation of the conflicting claims of the Mocurrureedar's heirs and the village communities, and the persons found by him in what he deemed "proprietary occupancy" of the land, have been recorded as proprietors, and admitted to settlement. The claim of the mocurrureedar to the zemindarree right was declared to have been, from the first, unfounded, and, as a consequence, that of his descendants, at the present day, has been set aside as invalid.

36. The Sudder Board expressed their surprise that Mr. Thornton thought it necessary to enter into so long a discussion of this mocurruree, the fact of the proprietorship vesting in the village communities being, as they alleged, quite clear to any officer of common experience and acquaintance with landed tenures.

37. The Lieutenant-governor, though approving generally of the arrangements in reference to the mocurruree, postponed his final confirmation of them pending the completion of the settlement of another portion of the district with which they are connected, and expressed his readiness to take into favourable consideration the claims of any branches of the surviving family to pecuniary allowance. He also stated his opinion, that there were passages in Mr. Thornton's report, whence an inference favourable to the claims of the mocurrureedar's heirs to be regarded, in some instances, as proprietors, may be drawn.

38. The following circumstance was brought to the notice of Government, with a view to its being taken into consideration, whether Government should not make a water-course in this district at its own expense.

39. The construction of the bunds at the heads of the two canals had annually, for several years, been made more perfect, till the whole of the waters of the Jumna had, it appeared, been completely diverted into the one or the other canal, and at the foot of the bunds the river had become passable by a person dryshod; the result had been, that a mass of villages lying between the Jumna itself and a stream called the Boorhee Jumna, in a soil which did not admit of the construction of cucha wells, and which villages depended on those two streams for drinking-water, had been put to great inconvenience. This privation of drinking-water, or at least of such as is wholesome, was a serious ground of complaint, it appeared, with the villagers, as was also the fact of the loss of the means of irrigation formerly afforded them by the Jumna.

40. To remedy the foregoing causes of inconvenience and discontent, Mr. Thornton

suggested a plan for the construction of a water-course at the expense of Government. Under the arrangement proposed, the whole of the mouzahs requiring it would be supplied with wholesome water to drink, and those who chose to irrigate would pay the usual rates. Appendix, No. 19.

41. The above proposal was recommended for favourable consideration by the Commissioner; and the Lieutenant-governor readily acquiesced in the necessity of adopting measures to remedy the hardships complained of, and empowered the Board to authorise at once the formation of the proposed cut, at the expense of Government, chargeable to the canal accounts.

SEHARUNPORE.

PERGUNNAH.	Total Area in Acres.	Cultivated Area.	Rate on Total Area.	Rate on Cultivated Area.	Per-centage of Irrigation.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*					
Seharunpore	102,345	75,004	1 3 10½	1 11 1½	21	1,11,372	1,16,351	4,979	
Mulhyepore	44,733	33,947	1 2 2¾	1 8 3	12	49,634	48,473		1,161
Moozufferabad	45,295	24,547	- 13 9	1 9 4	07	33,603	37,290	3,687	—
Jehanjerabad	13,020	2,157	- 6 6	1 11 -	02	4,043	5,102	1,059	—
Fyzabad	48,021	17,330	- 8 11½	1 8 10	01	20,738	24,603	3,865	—
Talook Putchees	15,564	10,003	1 - 9¾	1 10 2	06	18,533	18,367		166
Behut	49,098	23,339	- 12 7¾	1 10 6¾	04	30,769	37,190	6,421	—
Sursawah	57,638	38,288	- 15 9½	1 7 9	20	53,609	56,824	3,215	—
Sultanpore	42,198	27,495	- 15 5¾	1 7 7½	11	35,875	38,109	2,234	—
Nukoor	42,494	28,258	- 15 5¾	1 7 7½	29	33,473	38,380	4,907	—
Jumalghur	6.221	3,668	1 - 1¼	1 8 2½	20	5,630	5,820	190	—
Deobhund	135,147	101,151	1 2 10¾	1 9 2¾	07	1,54,576	1,56,308	1,732	—
Rampoor	29,788	20,901	1 2 11	1 10 11½	31	32,598	35,234	2,636	—
Thana Bhown	54,554	33,638	1 2 8¾	1 14 4½	25	36,077	63,024	26,947	—
Nanowtah	10,377	7,385	1 7 9	2 1 3	37	14,761	14,922	161	—
Gungo	41,941	24,517	- 15 -½	1 9 4	26	27,899	29,916	2,017	—
Chousutkeree	19,326	11,527	1 - -	1 10 10¼	31	17,139	17,571	432	—
Khatka	25,781	19,622	1 1 11	1 7 6½	12	23,342	23,889	547	—
Jowalapoor	41,802	10,247	- 6 11¼	1 12 1½	00	13,040	15,287	2,247	—
Roorkee	72,604	40,365	1 - 6½	1 13 8¾	06	84,022	74,969		9,053
Jowrassee	52,144	18,683	- 11 6½	2 - 3	- -	45,418	37,291		8,127
Tuppa Sukroda	18,099	3,736	- 5 11½	1 12 10¼	- -	7,403	6,747		656
Tuppa Kheree	2,771	2,277	- 3 10¼	1 3 6	- -	2,771	2,771	—	—

Total Amount of New Assessment - - - - - - - - - *Rs.* 9,04,438

Amount of Increase on previous Assessment - - - - - - - 48,113

BEGUM SUMROO'S JAGHEER.

42. The papers connected with the settlement of this jagheer, by Mr. Plowden, under Regulation IX of 1833, accompanied the Revenue Narative, dated 15th April 1841, No. 2, paragraphs 35 to 39.

43. It appears from Mr. Plowden's sketch of the state of the property before it lapsed to the Company in 1836, that the previous administration of the territory under the Begum, was characterized by the systematic exaction of the utmost that could be wrung from the cultivators, although by her skilful mananagement in always limiting her demand to the exact point of endurance, with due regard to the occurrence of favourable and unfavourable seasons; she gave her country a fictitious appearance of prosperity. "Above the surface," says Mr. Plowden, "all was smiling and prosperous, but within was rottenness and misery."

44. But when this system of extreme exaction lost the advantage of her own skilful management, and the administration passed, in the latter years of her life, into the hands of Mr. Dyce Sombre, that which she had carefully restricted to the limits of endurance became unendurable. More than half the lands were thrown up, and numerous cultivators abandoned the soil. When, on the Begum's death, the jagheer lapsed to the Company, it was found necessary to begin, in 1836, with a summary settlement at a reduced jumma, and the people who had migrated elsewhere, were induced to return and establish themselves in their

Appendix, No. 19.

their old homes, on receiving the assurance of a speedy and equitable assessment at a long lease.

45. The financial result of the settlement shows a revised jumma of 5,63,748 rupees being an increase of 48,833 rupees on the aggregate of the previous summary assessment, and less by 47,602 rupees than the average of the Begum's jumma for 20 years.

46. The sum above stated was the amount at which the jumma was prospectively fixed, but to which it would only attain on the 12th year of the present settlement, by annual increases during the intermediate years.

47. The preparation of the records of rights and responsibilities was stated by the settlement officer to have been a work of no ordinary labour, owing to the inaccuracy of the kusreh survey, and to the fact that the Begum's records consisted of nothing more than an account current with each mouzah.

48. Mr. Plowden's proceedings appeared to have been generally approved by the different revising authorities.

49. Some differences of opinion existed on the subject of enchancing the jumma on improved soils at the expiration of a lease. We have repeatedly expressed our opinion on this subject, and shall recur to it in our concluding remarks.

50. The documents received from you do not admit of the formation of a tabular statement, showing the average rates of cultivation and assessment, as in the case of other districts.

Allyghur District.

51. The completion of the settlement of this district was reported in the Revenue Narrative of 15th April 1841, No. 2.

52. The district was represented as being in a very high state of cultivation, and, generally speaking, of prosperity. Most of the pergunnahs were fully cultivated, and no improvement was to be expected, except from the introduction of canal irrigation.

53. Mr. Bird's report entered at some length into the circumstances of two pergunnahs* (in that portion of the district which was settled by Mr. Thornton, and was not included in the proceedings under review) in which much difficulty has been experienced in collecting the revenue. He traced this difficulty to the embarrassments of the owners of the villages, which had arisen, in a great measure, from unsuccessful speculations in indigo, and the failure of the houses of agency which had promoted these speculations by granting advances.

54. The village communities had received advances from bankers to meet the demands of the Rajah.

55. After a lapse of years, the purchasers of the abandoned factories urged their claims to the repayment of the outstanding balances of former advances, and the native bankers also pressed for reimbursement, in some cases insisting on having lands assigned to them as security. They, however, omitted to take measures for paying regularly the public revenue, and the Sudder Board deemed it advisable to bring some few lands to sale, "in order to prove to the creditors that their own haste and rapacity would lead to their own loss;" and that it was requisite for them to accept a more tardy recovery of their demand, and to provide for the payment of the demand of Government also.

56. Matters would from this time, according to Mr. Bird, have proceeded satisfactorily, but for the interference of Government; which he states, "for reasons unknown to him," prohibited the Board from selling any of the mouzahs without a special authority from them, and directed that if any fell into arrear they should be made over to the Rajah. The effect of this prohibition was, in his opinion, likely to be unfavourable, both to the regular realization of the revenue and to the interests of the communities, and was specially adverted to by him to prove that the difficulty found in collecting the revenue in this portion of the district did not arise in any respect from over-assessment, but from the unsparing exaction of old balances by new purchasers; that the extremely moderate Government demand ought to be annually realizedf rom the resources of the district; and that any further reduction of the jumma would be a sacrifice of the Government rights to the new proprietors, without any benefit to the actual cultivators, who had only their food and clothing, but under any degree of remission would have no more.

57. The settlement of the six pergunnahs under notice was undertaken conjointly by Mr. Rose and Mr. Deputy Collector Wright.

58. Many portions of the district had suffered severely from the drought of Fusly 1245 (1838). The settlement officer consequently granted in some instances reductions of jumma, to have immediate effect, and in others, immediate remissions without permanent reduction.

59. The zemindarree claims brought under the notice of the settlement officer, were stated to have been generally preferred by parties who could not prove possession, and they were therefore disregarded. Certain other claims, however, described as Moccuddumee or Dhakulkharij, were specially adverted to; they were stated to be claims to malgoozarree occupancy, under the recorded zemindars, on the ground of long actual occupancy, conceiving that the point to be determined was, whether the occupancy of the claimants was founded on original right, or was merely dependent on the will of the recorded zemindars.

* Hatrass, Moorsaum.

zemindars. Mr. Rose ruled, that where the claimants could prove possession so far back as could be traced, and that the sole zemindarree management had rested with them (that is, that they had built wells, advanced tuccavee, collected the rents, and paid the revenue through the recorded malgoozars), their claims should be admitted, and themselves retained in malgoozarree occupancy, paying, as heretofore, the jumma through the recorded zemindars, who received a per centage for their profit and trouble of collection.

60. The case of the Rajah Menjh Sing, zemindar of Himmutnuggur, in the Pergunnah of Munhera, involved some points of importance.

61. He had enjoyed a nankar allowance of 4,591 rupees, the continuance of which he claimed. The allowance in question was originally granted to his father, the late Rajah, by Government, for life, with an intimation that it would not be continued to his heir. After his death the Board continued the grant, or at least directed that no alteration should be made in the assessment. The present Rajah was unable to substantiate any claim to the indulgence he solicited; but Mr. Rose deemed the circumstances of his case to be worthy of consideration with reference to this fact among others, that he was a very indulgent landlord; and as the general state of his property, its agricultural inferiority, and the liberal scale of expenditure required by his rank and position, rendered it impossible that the estate should be raised to the pergunnah standard, *quoad* the rate of assessment, he deducted the amount of nankar allowance from the jumma, fixed on the principles according to which the pergunnah has been assessed. This adjustment of the Rajah's claim was highly commended by the Lieutenant-governor.

62. Another case also involving points of importance was adjudicated on by Mr. Wright, and the decision was demurred to by the Commissioner. It arose in the Mouzah of Hamudpore, which had been given to a farmer, though the proprietary right of two persons was stated by the Commissioner, Mr. Franco, to have been fully established.

63. The reason assigned for excluding them was, that they had never had the management; that the estate had been held by farmers for many settlements; and that the farmer in possession, Putah Sing, having engaged for a long time, had been considered entitled to the settlement. A malikana assignment of 10 per cent. was made to the zemindars, who tacitly assented to the arrangement, and preferred no appeal against the proceeding.

64. This settlement with the farmer, without any alleged incompetency on the part of the zemindars, and without their consent being asked, was considered by the Commissioner to be irregular, and he therefore submitted the case for the orders of the Board, who caused further inquiries to be made in reference to the question, pending which, however, they deemed it expedient not to suspend their confirmation of the settlement.

65. A proposition by Mr. Wright, for cutting a canal through certain culturable waste lands situated in the valley of the Jumna, was made the subject of enquiry by the Board; but the expediency of the measure was doubted by the Lieutenant-governor, who thought it unadvisable to diminish, by any further drain, the very small quantity of water in the Jumna.

66. The financial result of the settlement gave an average acre rate on the area in actual cultivation, of *Rs.* 1. 4.

67. The amount of revised jumma for the six pergunnahs under notice, was 6,83,153 rupees, and exhibited an increase on the previous assessment of 30,068 rupees.

68. The settlement had been made for 30 years, except in the Pergunnah of Tuppal, fixed at 20 years, but it was recommended by the Commissioner, that that settlement should be extended to the full period of 30 years.

ALLYGHUR.

PERGUNNAH.	Total Area in Acres.	Cultivated area.	Acre Rate on Cultivated Area.			Acre Rate on Total Area.			Former Jumma.	Present Jumma.	Increase.	Decrease.
			Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*				
Burrowley - -	20,045	15,228	1	11	4	1	4	9	19,000	26,000	7,000	—
Jullallee - - -	65,906	57,682	2	3	11	1	15	5	1,34,779	1,29,492	- -	5,287
Secundra - - -	84,312	69,132	2	1	-	1	11	1	1,31,891	1,42,346	10,455	—
Mohrerah - -	87,230	65,596	1	15	9	1	7	10	1,19,267	1,29,966	10,699	—
Akberabad - -	98,645	76,825	1	12	7	1	6	2	1,32,838	1,37,143	4,305	—
Tuppal - - -	93,966	58,539	2	-	2	1	4	1	1,15,310	1,18,206	2,896	—

Total Amount of New Assessment - - - - *Rs.* 6,83,153

Amount of Increase on previous Assessment - - 30,068

Appendix, No. 19.

Bolundshuhur District.

69. The portion of this district which has come under settlement, consisted of only two pergunnahs, viz., Jewur and Puhasoo, which were settled by Mr. Tonnochy, whose report was furnished with the Revenue Narrative, dated 11th April 1842, No 2.

70. The district is one of those which suffered severely from the drought of 1838, and in fixing the assessment, remissions were granted for the purpose of enabling the agricultural community to recover from the effects of the calamity.

71. The district was reported to be very backward. The population were stated to evince a preference for pastoral over agricultural pursuits, and to bear a very indifferent character for industry and honesty. At the period of settlement, a large portion of fertile land was waste, which was likely to receive the benefits of cultivation under the system of management newly established; and much advantage is anticipated to the district from the introduction of canal irrigation.

72. The financial result of the settlement gave an average acre rate of assessment of the area in actual cultivation of *Rs.* 1. 9. 8.

73. The amount of the revised jumma of the two pergunnahs together was for the first year of the settlement, 1,15,139 rupees, and for the last year 1,27,374 rupees, showing a present decrease of 13,414 rupees, and a prospective one of 1,179 rupees.

74. The only subject in connexion with the settlement of this portion of the district, which appears to us to require any special notice, is the question which arose as to the number of lumberdars which should have been sanctioned in the different estates. The statements of responsibilities submitted by Mr. Tonnochy are represented as showing more than would constitute a due number of lumberdars; but he stated that this fact did not arise from any inattention, or want of proper firmness on his part in enforcing the necessity of reduction, but from his being obliged to yield to circumstances, which, if left unregarded, would immediately have led to rancorous animosity and hostility among the brotherhood, to an interruption of the village economy, the stoppage of rents, and still more injurious results. Notwithstanding every necessary explanation on his part, the people could not be got to assent to the validity of his reasons for vesting their transactions with Government in as few hands as possible, but urged, on the contrary, the ruin which would attend them, if compelled to submit their affairs to those whom they could not trust. The proprietary body also resisted all attempts towards assigning a puchotra allowance to their lumberdars, and the provisions could not be insisted on, owing to the avidity with which the lumberdarree office was coveted by all, without any remuneration whatever.

75. In deference to the strong feeling entertained by the village communities in regard to what they deemed an infringement of their rights and privileges, the settlement officer, in the exercise of his discretion, waived the strict enforcement of the unpopular arrangement.

76. The Sudder Board were of opinion, that the practice of having a multitude of lumberdars would be productive of as much inconvenience to the people themselves as to the Government officers, and they desired the Commissioner to use his endeavours to reduce the number to what they considered the proper proportion, viz., one lumberdar to every 1,000 rupees of jumma; giving due consideration, however, to the habits of the people, and their ignorance of our system.

77. In reference to the question here discussed, the Lieutenant-governor observed, that in the report of the settlement officer, he remarked that the standing-up of the community for that which they considered a privilege, and which, in reality, was a point of minor consideration, was viewed as an act of resistance and obstinacy, when in fact, it amounted to nothing beyond a fair assertion of a custom which the parties under engagement deemed essential to enable them to secure the performance of their contracts. He urged, that on such occasions, inconvenience to Government officers should be considered as a secondary matter, more especially when, as in this case, the parties interested have but recently come under British control; that the alleged inconvenience to the communities they would themselves soon discover, and seek to remedy; and that the required reduction in the number of lumberdars could then be effected by the free act of the people, and become a popular measure. He therefore desired that no immediate alteration should be made in the existing state of things, as fixed by the settlement, until the parties themselves should seek its revision.

78. The Sudder Board disclaimed the sentiments which the remarks of the Lieutenant-governor appeared to impute to them, and said, "If there be any one ground more than another on which the Board claim for their proceedings the confidence of Government, it is on this very one, that the customs of the people are scrupulously preserved, and the system carefully adapted to the varying circumstances of each tenure." The Lieutenant-governor expressed his satisfaction that such were the sentiments of the Board, and that they were "so directly opposed to what he imagined that he had occasionally detected in the writings of their subordinates."

BULUNDSHUHUR.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Cultivated Area.	Acre Rate on Total Area.	Former Jumma.	Proposed Jumma.	Decrease.	REMARKS.
			Rs. a. p.	*Rs. a. p.*				
Jewar - -	70,709	35,025	2 1 8¼	1 - 8¼	74,154	73,720	434	The jumma which is described here as the proposed jumma, is the amount at which the assessment will eventually arrive, not that of the first year of the present settlement.
Puhasoo - -	43,796	23,270	2 4 10¾	1 3 7¼	54,399	53,654	745	

Total Amount of the New Assessment - - - - - *Rs.* 1,27,374
Amount of Decrease on previous Assessment - - - - 1,179

MOZUFFURNUGGUR DISTRICT.

79. The proceedings relating to the settlement of this district were transmitted with the Revenue Narrative, dated 21st April 1843, No 3. The settlement was completed by Mr. E. Thornton, whose report differed in some respects from those submitted regarding other districts, inasmuch as it partook more of the character of a laborious scientific inquiry into the quantity and quality of soils, and entered less into questions connected with proprietary rights or individual interests. The process by which Mr. Thornton fixed his assessment on certain soils, involved a principle of importance.

80. Bearing in mind the doctrine, so often advanced by the Sudder Board, of the undoubted right of Government to a moderate share of the increased produce which is derived, not from the original fertility of the soil, but from the judicious application of skill, capital and industry, Mr. Thornton endeavoured to fix a rate of assessment by which all land in an extraordinarily advanced state of cultivation shall bear a larger jumma than soils possessing the same intrinsic peculiarities and natural capabilities, but which have not attained so high a degree of agricultural advancement.

81. He placed under a separate and distinct head all the land which, from diligent tillage and much manuring, has acquired greater productiveness than the natural soil possessed. The land so classed is termed "meesum," and, after much deliberation, he decided on assessing it at the high rate which it will be seen to bear, a rate often above 3 rupees per acre, even if unirrigated; while "rouslee" land (the superior of the three denominations into which the soils are generally classed) is ordinarily rated at *Rs.* 1. 8. unirrigated. He then assumed that in every village there was (or ought to have been) a certain proportion of this highly-manured soil, and that where it did not exist, the proprietors had neglected their trust, and had deprived Government of their legitimate share of what the property ought to yield. He, therefore, took 20 per cent. to be the average proportion of "meesum" of the whole cultivated area. In most cases the land in question is stated to be under 30 per cent. of the cultivation; in comparatively few did it exceed 40; and 50 per cent. was the limit which he fixed to the assessment on it. That is to say, in order that an industrious community who had enriched their soil by skilful husbandry, should not, if they possessed a very large proportion of such land, be deprived of all the benefits of their past labour, he ruled that in all those highly-improved villages in which a proportion of more than one-half of the land had been, by careful and ample manuring, brought into the state of "meesum," the higher revenue rate was only to be taken upon one-half, the remaining "meesum" land being taxed as ordinary land of the next lower denomination, viz., "rouslee," and the additional profits left to the occupants as the reward of their exertions.

82. The arrangements above detailed were highly praised by the Sudder Board, and characterized as giving every encouragement to the agricultural population, "to push their improvement to the highest state of which it is capable."

83. We shall, as we have already said, in relation to Begum Sumroo's jagheer, reserve the discussion of this branch of the subject for our concluding remarks.

84. The fiscal result of the settlement gave an average acre rate of assessment, on the area in actual cultivation, of *Rs.* 1. 11. 2.

85. The aggregate amount of the revised jumma for the first year of the settlement is 6,57,335 rupees, and for the year 1859-60, 6,72,740 rupees, showing an immediate increase of 73,398 rupees, and an ultimate one of 88,803 rupees.

86. Mr. Thornton had made a re-arrangement in reference to putwarrees; an entire change of those functionaries having been, in his opinion, necessary, from their general inefficiency as accountants and inability to keep the records of rights and responsibilities with regularity. In lieu of the former system, under which the individuals appointed were

Appendix, No. 19.

selected from among the petty bunyars of the village, he decided that the office should be filled with good accountants, who could keep their accounts with method, with a salary of 100 rupees.

87. His report was so minute in its details and professional descriptions of the mode in which the information he sought was obtained, as almost to baffle any attempt to describe his proceedings without entering into minutiæ, the recapitulation of which is unnecessary, as the points for consideration are the principles by which he was guided, and the result at which he arrived, rather than the elaborate and intricate process employed by him in the attainment of his object. The Board viewed the information collected by Mr. Thornton (much of which is wholly unconnected with the measure of assessment) as well calculated (tracing as it did the agricultural history of the district through a series of years) to demonstrate the advanced state of agriculture in India. They also consider that the settlement report fully established the injustice of the outcry regarding the enormous proportion of the produce of the country exacted by the Government as revenue; and they stated that it was proved by the tables of the settlement officer, that from 17 to 20 per cent., or an average of 20 per cent., on the produce, was the full amount taken by the Government, which exactly agrees with the one-fifth fixed as the Egyptian land-tax 3,500 years ago, and falls far below the much lauded moderate demand of Ukbar.

88. They entered into a long speculative discussion, regarding the position and prospects of India, in respect to its advancement in social and scientific characteristics, the object of which appeared to be to prove that the absence of the knowledge and experience, by which alone the benefits of science can be appreciated or applied, has the effect of retarding that advancement which it is the duty of every good Government to promote. They desired to demonstrate the necessity which existed for great works being undertaken by the State; and they urged upon Government the expediency of its coming forward as the sole possessor of the requisite knowledge, power and wealth, to effect the desired objects, namely, the construction of roads and canals.

89. The Lieutenant-governor, in reviewing Mr. Thornton's proceedings, expressed the opinion, that viewed as a scientific paper, embodying the results of the most patient and laborious inquiry, his report left nothing to be desired, and merited every encomium bestowed on it; but that considering it in the light of a document which is for a long series of years to be decisive of the rights and possessions of individuals, as well as of classes, it was not so satisfactory as the more simple reports of other officers.

90. In the opinion of the Board as to the propriety of great works of public utility, such as canals and roads, being undertaken by Government, the Lieutenant-governor entirely concurred.

91. With reference to the arrangements regarding the putwarrees, the Lieutenant-governor's approval and confirmation was qualified and conditional; as although he does not doubt the superior fitness of the individuals brought in by Mr. Thornton's arrangement, he apprehended that they would be regarded too much as the officers of Government, instead of as servants of the zemindars or village communities; and he deprecates too direct or apparent an interference on the part of the executive in the minute affairs of the village.

Coll 5, p. 360.

92. It is to be inferred from the following passage in the letter of the Commissioner Mr. Franco, that the proceedings of the settlement officer (in the cases in which the decisions of the latter came before him on appeal) were confirmed and upheld rather from the belief that they were in accordance with the spirit and intentions of the orders and views of the revenue authorities, than from any conviction in his own mind of their propriety and justice:—

"Mr. Thornton had a bias generally in favour of the assamees' claims, and he always availed himself of the utmost that the law allowed in their favour; whereas I never considered their claims in the same light, and my opinions bear mostly in favour of the zemindaree gentry, whose profits, arising from their hitherto acknowledged property, have been materially affected. In consequence, therefore, of this difference in our views, Mr. Thornton was always particular in furnishing me with the details of each case; and as his proceedings were in accordance with the well-known sentiments of my superiors in the Revenue department, and never contrary to law, I was seldom called on to interfere in any other way than to confirm the order he had passed."

MOZUFFURNUGGUR.

PERGUNNAH.	Total Area in Acres.	Cultivated Area, in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Previous Jumma.	Revised Jumma.	Increase.	Decrease.	Remarks.
			Rs. a. p.	*Rs. a. p.*					
Jansut	24,249	17,962	1 2 9	1 9 3¼					The details are furnished in reference to each separate pergunnah, but the revenue was assessed by Mr. Thornton after dividing the districts into circles. The jumma is, therefore, not ascertainable upon each pergunnah, though the total is shown.
Nerganjun	7,495	4,604	1 – 5¼	1 10 4¾					
Taulee	32,709	19,891	– 9 1½	– 15 –					
Khoree Qoreeshee	8,138	5,248	– 13 9½	1 5 4½					
Khatowlee	35,246	24,510	1 7 7	2 1 11					
Poorbaleen	21,770	14,562	1 – 9	1 9 –½					
Jukhwala	26,491	15,557	– 14 10¾	1 9 4¼					
Budhaee	9,167	6,830	1 2 9	1 9 2					
Churthawal	15,745	11,511	1 8 2½	2 1 2½					
Bhugra	10,440	7,054	1 – 10¾	1 11 1¾					
Puchenda	11,477	8,232	1 6 1¼	1 14 8¼					
Mozuffurnuggur	28,260	17,574	– 14 9¾	1 7 10					
Shoroun	13,960	9,715	1 6 6¾	2 – 5	5,83,937	6,72,740	88,803	—	
Shamlee	15,117	11,089	1 13 4	2 8 –					
Khodana	11,390	8,250	2 – 6¼	2 14 7¼					
Scattered Mouzahs	5,919	2,956	– 14 10	1 13 8½					
Joor	17,616	11,839	– 15 3¼	1 6 8¾					
Ghoor	22,149	14,553	– 13 5¼	1 4 5¼					
Chupar	17,472	13,550	1 7 11¾	1 14 11					
Bookururee	34,256	14,824	– 8 4½	1 3 4½					
Sissa	22,419	15,474	1 – 3	1 7 7					
Gaouree	16,714	4,360	– 6 3	1 8 –					
Rhurwa	18,280	2,580	– 6 3¾	2 12 9					
Bustoora	19,424	1,514	– 6 3	5 2 –					
Bedowlee	186,449	99,939	1 – –½	1 13 11					
Noornuggur	59,354	28,139	– 9 8¼	– 13 8½					

Average Acre Rate of Assessment on the area in actual cultivation - - - *Rs.* 1. 11. 2.

Total Amount of New Assessment - - - - - - *Rs.* 6,72,740

Increase on previous Assessment - - - - - - 88,803

AGRA DIVISION.

93. We now proceed to review the measures connected with the settlement of the districts composing the Agra Division.

MUTTRA DISTRICT.

Agra Revenue Narrative.

No. 3. Apr. 21, 1843, par. 107, 108
3. „ 21, 1843, „ 109 to 116
2. „ 11, 1842, „ 96 to 100
3. „ 21, 1843, „ 121
3. „ 21, 1843, „ 126 to 131
1. Feb. 12, 1842, „ 71 to 73
3. Apr. 21, 1843, „ 123, 124
4. Oct. 31, 1842, „ 87, 88

94. This district, the settlement of which was completed by Mr. W. H. Tyler, and reported in your Revenue Narrative of 21 April 1843, appears to have suffered severely during the period of drought and famine in 1837-38. Nearly nine-tenths of the culturable land are represented to be now in actual cultivation, and no prospect is held out of any further improvement or increase of revenue on future revision.

95. The present settlement has reference only to the eight pergunnahs named below,* the settlement of the other pergunnahs comprised in the zillah Muttra having been already confirmed by Government in the years 1833, 1835 and 1836.

96. In several pergunnahs of this district, by reason of the calamity of 1838, or of pressure from previous over-assessment, the immediate demand of the full jumma with which the land may be eventually fairly chargeable, has been postponed for a term of years, during which the assessment is progressively to increase, until it reaches the amount at which it is

* Suhar, Meerghur, Kosee, Souke, Arung, Goburdhum, Sousa, Muttra.

Appendix, No. 19.

is to be fixed during the remainder of the lease. The effect of this arrangement is, in many cases, a decrease in the commencement, and an ultimate permanent increase on the amount of the previous assessment.

97. The financial result of the settlement of the eight pergunnahs under notice gives an average acre rate of assessment on the area in actual cultivation of *Rs.* 1. 10. 2.

98. The aggregate amount of the revised jumma is 5,50,548 rupees, showing an ultimate increase on the previous assessment of 63,174 rupees.

99. The proceedings in reference to the settlement of this district appear to have given rise to less discussion than the measures adopted in other districts. No large talookahs have been partitioned. Mr. Tyler's measures seem to have given much satisfaction, and to have been approved and confirmed with no opposition and little comment.

100. The great extent of maafee holdings is one of the chief points for notice in this district. In the pergunnah of Muttra they are particularly numerous.

101. The whole of the maafee lands in the pergunnah in question, from not having been duly registered, were considered liable to resumption, but it was not thought advisable to act strictly on the letter of the law, as it appeared that the greater part of them had been held free of rent for very many years, and had in no way been interfered with by former Governments, on account of the religious character of the parties to whom the grants were originally made. Moreover, it was thought that their immediate resumption would cause great distress, and excite much discontent and ill-feeling towards Government. Mr. Tyler, therefore, appears to have adopted a middle course, by giving the lands so situated the benefit of the modified rules of 22 August 1838, regarding maafee tenures, although, strictly speaking, the rules in question applied only to registered maafee grants.

102. Grants made for the maintenance and support of religious institutions, which he proposed to relinquish in perpetuity for the support of the temples.

Mr. T. C. Robertson.

103. The Lieutenant-governor* not only concurred in the justice of Mr. Tyler's position, that the maafee tenures in question, owing to the religious purposes to which in many instances the proceeds are devoted, should not be dealt with according to the exact letter of the law, but it was declared that they should be treated with more than ordinary leniency, and that all the tenures should be admitted to the benefit of registry. All those connected with religious institutions are to be exempt from inquiry, so long as the proceeds are applied to the maintenance of the establishments for which they are assigned, and are in no case to be resumed without the previous sanction of Government.

104. Besides the religious grants, there were three other classes of tenures; viz.—

1st. "Grants held by persons who have been in uninterrupted possession from a period long antecedent to the British rule.

2d. "Grants held by persons who have come into possession since the British rule, and held upwards of 30 years.

3d. "Grants held by persons who have entered in possession within 30 years."

105. Of these grants, the two first classes have been continued in possession of the incumbents for their lives, and declared subject to inquiry on lapse, but they are not to be resumed without the previous orders of Government, in the event of there being any heirs of the body to the present incumbent.

106. The remaining class has been settled with the present incumbents at half-rates.

107. The settlement has been fixed for a period of 30 years, and at the recommendation of the Sudder Board, authority has been given for the extension of the leases of all previously settled pergunnahs to a like period of 30 years.

MUTTRA.

NAME of PERGUNNAH.	Number of Mehals.	Total Area in Acres.	Cultivated Area.	Culturable Area.	Acre Rate on Culturable and Cultivated Area.	Acre Rate on Area in Cultivation.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.
					Rs. a. p.	*Rs. a. p.*				
Suhar - -	63	115,242	93,001	10,472	1 - 9	1 2 8	1,04,410	1,33,877	29,467	—
Meerghur -	28	43,558	29,433	9,539	- 13 2	1 1 6	32,265	41,699	9,434	—
Kosee - -	63	97,639	82,402	7,173	1 11 5	1 13 9	1,62,207	1,62,711	504	—
Souke - -	15	39,790	33,323	3,674	1 6 2	1 8 8	71,475	69,258	- -	2,217
Arung - -	21	49,144	38,627	5,895	- 13 8	- 15 9	39,058	52,085	13,027	—
Goburdhum -	12	16,051	10,662	3,136	1 1 8	1 3 11	21,441	22,489	1,048	—
Sousa - -	15	18,864	11,373	6,480	1 7 2	1 9 8	27,379	29,547	2,168	—
Muttra -	32	53,267	37,754	5,107	- 11 2	- 12 9	29,139	38,882	9,743	—

Average Rate of Assessment per Acre on Cultivation - - - - - - *Rs.* 1. 10. 2.

Total Amount of New Assessment - - - - - - *Rs.* 5,50,548

Amount of ultimate Increase on previous Assessment - - 63,174

AGRA DISTRICT. Appendix, No. 19.

108. The settlement of the district of Agra was effected by Mr. Mansell, with the exception of a single pergunnah and a mehal, which were assessed by Mr. Alexander; and the reports of both those gentlemen accompanied your Revenue Narrative, dated 21st April 1842.

109. It appears, from the proceedings, that it has been found necessary, in the eight pergunnahs revised by Mr. Mansell, to make a reduction of upwards of 50,000 rupees on the revision, and that it is considered that no increase of revenue can at any time be expected. Nine-tenths of the whole culturable area are stated to be in actual cultivation, and the revenue as high as is consistent with agricultural prosperity.

110. The capability of Agra and its neighbourhood to bear a higher rate of assessment than the soil in other parts, is specially noticed by Mr. Mansell, and is ascribed to the fact that the market affords a much higher price to the farmer for his grain than in Delhi, Rohilcund and the Upper Doab, while the high rents obtaining in the district are attributed to the proceedings of Government in the year of famine, which, by drawing into and circulating in this district abundant supplies from every quarter, prevented that distress and consequent fall in rents which ensued from that calamity in other districts.

111. Much stress appears to be laid on the fact that Agra is the only district in which an attempt has been made to fix the rate of rent of ryots having a right of occupancy, bearing a certain relation to the amount of the Government demand. Mr. Mansell having made a compact with the zemindars, that the general rate to be demanded from the cultivators who had a right of occupation should not exceed by more than one-half the jumma or demand of Government for that class of lands.

112. The financial result of the settlement gives an average acre-rate of assessment on the area in actual cultivation of *Rs.* 2. 2. 5.

113. The total revised jumma amounts to 15,54,010 rupees, and exhibits a decrease on the previous assessment of 64,524 rupees.

114. We perceive, from the proceedings in this district in reference to the resumption of the unregistered lands, that much difficulty arose in disposing of the cases of certain holdings of less than 10 beegahs, which were decided on before the promulgation of the orders exempting such lands from the operation of the resumption laws, from an uncertainty whether or not those orders should be allowed retrospective effect.

115. The Lieutenant-governor has directed that every case in which the operation of those laws presses heavily shall be specially considered, and though alive to the inconvenience of giving retrospective effect to the subsequent modified orders, he directed that the claims of the parties should receive indulgent consideration.

116. The proceedings of a judicial character in the district involved the disposal of several talookahs. Of these, the largest was that of Sookee Misser, in the pergunnah Futtehabad. This individual, it appears, had, under the native government, been a farmer on a small scale, who was employed to look after unproductive and deserted estates, for which duty he received an allowance of upwards of 1,100 rupees per annum, throughout the Mahratta rule. Being successful, he was promoted, and received, from time to time, villages which he was allowed to hold in farm, until, in the course of years, his holdings aggregated 20 villages, which were assessable with a jumma of from 20,000 rupees to 25,000 rupees. He died in 1820, and nearly 40 years' undisturbed possession encouraged his heirs to claim the entire proprietary right. This claim has been disallowed, and the talookah resumed and partitioned. Mr. Mansell states, at the same time, that the services of Sookee Misser deserve acknowledgement, and that the resumption of the talookah at this late hour is felt more by the family than if they had been deprived of it at the conquest.

117. A talookdarree allowance has been awarded to the family, at the rate of 18 per cent. from the rent assets, dependent, however, on the relinquishment by the heirs of a long pending and partly admitted claim, amounting to 13,222 rupees, on the villages of the talookah.

118. In the case of the village of Gojpoorah, also in the pergunnah of Futtehabad, the same course was recommended by the settlement officer as in the case above cited, viz., the grant in perpetuity of an allowance of 18 per cent. on the rent assets to the party in possession. The dispossession is in this case also viewed by the party interested as a grievance and hardship, after 40 years' occupancy; but the right of the talookdar is stated by Mr. Mansell to be even less than that of Sookee Misser, the estate being held under a mortgage from Kestoram, a member of the once powerful Buddeysura family.

119. The amount of the proposed Huck talookdarree is 141 rupees, being 18 per cent. on the real assets, and is recommended in consideration of the fallen fortunes of the family.

120. In the case under review, the measures of the settlement officer have been matter of discussion. On the one hand, it is alleged by Mr. Mansell that the character of the property, and the circumstances attending its present tenure, were not such as to constitute a permanent hereditary claim on the part of the heirs of the original possessor, although he was of opinion that the present incumbents were justly entitled to the liberal scale of compensation proposed by him.

Appendix, No. 19.

Mr. R. N. C. Hamilton, Commissioner of Agra. Coll., p. 364.

121. On the other hand, while it is not contended that a permanent proprietary right to the tenure does exist, a striking inconsistency is stated to characterise a decision, by which a talookdar is declared to have no rights in the property of which he is deprived, and yet to be entitled to 18 per cent. on the jumma of the villages which formed his talookah. In such a case it is urged that the Government, out of the general resources, and not the village proprietary, should be taxed for the support of the party dispossessed.

AGRA.

PERGUNNAH.	Number of Villages.	Population per Square Mile.	Culturable Area.	Cultivated Area.	Acre Rate on Culturable Area.	Acre Rate on Cultivated Area.	Assessment of 1808.	Assessment of 1816.	Assessment of 1828.	Present Assessment.	Decrease or Increase.
					Rs. a. p.	*Rs. a. p.*					
Farrah - - -	135	348	7,847	77,227	1 11 5	1 14 4	1,28,976	1,41,404	1,69,093	1,46,480	22,613
Khundowlee - -	93	381	5,512	78,647	1 14 2	2 - 3	1,33,423	1,49,885	1,50,711	1,58,831	In. 8,120
Ferozabad - - -	146	357	4,626	76,369	2 2 3	2 4 4	1,40,274	1,75,052	1,74,925	1,73,635	1,290
Futtehpore - -	109	456	13,268	72,231	2 - 8	2 6 8	1,51,179	1,58,220	1,66,913	1,74,869	In. 7,956
Hazoor Teseel - -	124	1,057	8,093	75,342	2 2 3	2 7 -	1,51,230	1,65,356	2,01,934	1,83,715	18,219
Iradatnuggur - -	124	411	8,343	73,550	2 3 3	2 7 5	1,72,987	1,77,178	1,82,778	1,80,480	2,298
Futtehabad - -	128	333	3,323	86,461	1 15 11	2 1 2	1,68,123	1,83,828	1,84,182	1,79,260	4,922
Bah Pinnaput - -	183	336	7,075	100,564	1 10 9	1 12 8	1,49,868	2,02,224	2,09,270	1,80,364	28,906
Sirhindee - - -	105	387	24,188	94,782	1 7 8	1 13 9	1,50,852	1,69,002	1,78,728	1,76,376	2,352

Average Rate of Assessment per Acre on Cultivation - - - - - - - - *Rs.* 2. 2. 5.

Total Amount of New Assessment - - - - - - - *Rs.* 15,54,010

Amount of Decrease on previous Assessment - - - - - - 64,524

FURRUCKABAD DISTRICT.

122. The proceedings having reference to this district accompanied your Revenue Narrative, dated 11th April 1842, No. 2. The completion of the settlement was entrusted to Mr. Robinson, whose measures embraced the pergunnahs named below,* and were in course of completion from the year 1837 to 1840 inclusive. Part of the district, which, like all others in the Agra division, has suffered much from the drought of 1837-8, is represented to be fully cultivated and assessed; while certain pergunnahs, it is stated, should yield an increase of revision.

123. The financial result of the settlement of the 11 pergunnahs under notice shows an average rate of assessment on the area in actual cultivation of *Rs.* 2. 6. per acre.

124. The aggregate amount of the revised jumma is 9,21,739 rupees, being a decrease on the previous assessment of 47,455 rupees.

125. The engagements proposed by Mr. Robinson appear to have been very generally accepted. In the tehsildarree of Imrutpore, the zemindars demurred to engage for 30 years, in consequence of the risk to which agriculture is there exposed by the inundations of the Ganges and Ram Gunga. They were subsequently induced to sign; but it was stipulated that if at any time the soil should be deteriorated or improved by the action of the river to the extent of 10 per cent., either the Government or the zemindars might claim a revision of settlement.

126. In some estates held under farming leases, Mr. Robinson has not allowed the reduction of assessment to the farmer, but has fixed it to commence from the termination of his engagement, on the ground that in the farmer's engagement no stipulation for such revision was made; the Commissioner was of opinion that the reduction should be made to the farmer, who, in his turn, should be required to reduce his rent to his assamees in proportion to the reduction he receives on his jumma; a failure so to do being held to involve the exaction of the full demand.

127. This latter view of the case was not concurred in by the Sudder Board, who were of opinion that the farmer's claim goes no further than to entitle him to the usual return for his money advanced, and a fair remuneration for his time and trouble; advantages which they consider he will doubtless have secured to himself by his original engagements.

128. The Lieutenant-governor decided otherwise; and while conceding the point that farmers holding under lease have no claim in law to the benefit of a reduction of jumma consequent on a revision of settlement, where no stipulation to that effect is contained in the leases, he was of opinion that a liberal and equitable view of the case demands that the farmer should not be forced to fulfil any engagement which is proved, on inquiry, to subject him

* Kemonje, Thutteah and Terivah, Putteealee, Bhojepore, Mohamadabad, Peepurgaom, Tuppah Puhara, Shumsabad, Imrutpore, Khakutmow.

him to loss, or to leave him no hope of profit. The duty of the settlement officer being, he urged, to fix, after due inquiry, the limit of the Government demand, any exaction beyond that limit must assume the nature of a rack-rent, and act injuriously in the long run on all parties, as any higher demand from the farmer than the lands he leases are capable of yielding, or should fairly be chargeable with, would induce him to secure himself against loss or disappointment by over-exaction from his under-tenants or ryots.

129. The release in perpetuity of five maafee tenures has been authorised, three of which are in the Pergunnah of Kemonje, the proceeds being devoted to the purposes of education, and two in the Pergunnah of Putteealee, the proceeds of which are appropriated to services connected with the religious observances of the inhabitants.

130. The prosperous condition of the Pergunnah of Tuppah Puhara is specially brought to notice, as indicating not only the fertility of the soil, but the industrious habits and skilful husbandry of the agricultural community.

131. The Lieutenant-governor was of opinion that the cultivators merited some marked encouragement, and directed that the amount of the increase obtained on the new assessment should be relinquished. The Sudder Board thought the indulgence was unnecessary, the claims of the cultivators having been taken into consideration at the time of the jumma being fixed. The Lieutenant-governor, on re-consideration, waived the enforcement of his order, and acquiesced in the view of the Board.

132. The Nuwab of Furruckabad remonstrated against the resumption of certain lakheraj tenures granted by the Nawab Moozuffer Jung to certain relatives for their maintenance, in lieu of zehuk pensions, which were allowed to other members of the family, and which are continued hereditary under the British Government. The grants were resumed on the grounds that they were not specified in the articles of the treaty made with the Nawab Nassir Jung, that they are not registered, and that the incumbents had no sunnud to produce showing hereditary right.

133. The holders of these lands had been in possession for periods varying from 20 to 50 years. The act of resumption was stated to have deprived them of their only means of subsistence, and reduced them to indigence. The Nuwab earnestly appealed for the continuance of the tenures.

134. The VIIIth Article of the Treaty with the Nuwab of Furruckabad in 1802, stipulated that "the rent-free lands, the daily and yearly pensions, and the jagheers, shall be continued, if, upon a fair question, they shall appear to have been established previously to the death of Moozuffer Jung."

135. The decision of the Sudder Board, in the first instance, was, that the claimants had no right in law, the tenures having been properly and legally resumed, and the Governor-general in 1838 (as stated in the précis drawn up by Mr. Thomason, dated 9th October 1841) decided "that the resumptions should be maintained, but pensions given if necessary."

136. Subsequently to this date, the question of the resumption of the talookah of Amotee in the Pergunnah Tuppah Puhara, was brought under notice. The talookah, which is large and valuable, and is one of those belonging to the Furruckabad family, had been resumed as unregistered in 1837, and the Sudder Board declared their opinion that the settlement officer had pursued the proper course, and that the jagheer was clearly subject to resumption. The grounds of their decision were the fact of the non-registry of the property, and of its having been bequeathed to the actual occupants by a party having no right to make the bequest. The correspondence in reference to this talookah was not brought to any satisfactory conclusion until May 1840, when the Governor-general, on a review of the whole proceedings, decided in favour of the claimants, and ordered that the property should be placed in the position in which it stood previously to the resumption, the sums realized since the date of its first attachment being made over for the benefit of the parties entitled thereto. November 16, 1838. Coll., p. 529.

137. Certain questions, having reference to the restoration of this jagheer, were raised in the latter end of 1841.

138. The Lieutenant-governor, in January 1842, recorded his judgment on the question. Coll., p. 564.

139. The plea of non-registry he held to be by no means sufficient to warrant resumption in the case of grants held under treaty, it being unlikely that parties holding lands so guaranteed, would suppose anything more necessary to strengthen their right to possession.

140. He disputed the interpretation sought to be given to the Article of the Treaty, under which it was argued that any tenures might be resumed which were not made hereditary by the original grants. He considered that the object of the British Government in the treaty was to provide for the maintenance of the family, and that this purpose would not admit a construction of the treaty by which the family would be reduced to destitution; and that the Article in question, construed not singly in itself, but, with regard to the general spirit of the entire treaty, showed that the grants in question were intended as a boon to a fallen family, to be at once a respectable provision for them, and a compensation for what they had lost. He accordingly decided that all resumptions which have taken place of grants made before the death of Moozuffer Jung were clearly and decidedly at variance with the plain meaning and wording, as well as with the spirit of the whole treaty; and directed that the holdings in question should be immediately and unconditionally released.

FURRUCKABAD.

PERGUNNAH.	Number of Mouzahs.	Total Area in Acres.	Cultivated Area.	Rate on Total Area.	Rate on Cultivated Area.	Per-centage of Irrigation.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.
				Rs. a. p.	*Rs. a. p.*					
Kanonje - - - -	211	106,142	63,137½	1 11 5	2 14 11	60	1,92,129	1,81,928	- -	10,201
Dhutteah and Terivah - -	132	145,625	47,941	1 6 11	4 5 8	60	2,48,437	2,08,727	- -	39,710
Putteealee - - - -	54	41,535	23,113	- 11 3	1 4 3	31	30,695	29,298	- -	1,397
Bhajepore - - - -	133	62,032	39,840	1 3 7	1 14 6	40	67,550	76,038	8,488	—
Mohamadabad - - -	22	15,995	5,300	1 - 1	3 - 6	60	15,585	16,071	486	—
Peepurgaom - - -	21	11,815	7,589	1 5 -	2 - 9	31	13,295	15,530	2,235	—
Buhareepore, &c. - - -	157	86,966	30,919	1 4 3	3 8 10	60	1,20,595	1,09,868	- -	10,727
Tuppah Puhara - - -	55	19,534	8,809	1 6 2	3 - 9	66	21,865	26,870	5,005	—
Shumsabad - - - -	150	117,856	56,054	1 - 6	2 2 9	39	82,012	87,763	5,751	—
Imrutpore - - - -	115	114,818	61,033	1 2 1	2 1 9	32	1,36,689	1,28,847	- -	7,842
Khakutmow - - - -	65	37,959	22,954	1 1 3	1 12 6	34	40,342	40,799	457	—
			366,689½							

Average Rate of Assessment per acre on Cultivation - - - - - - - - - - - - *Rs.* 2. 8. 2.

Total Amount of New Assessment - - - - - - - - - - *Rs.* 9,21,739
Amount of Decrease on previous Assessment - - - - - - - - - 47,455

MYNPOOREE DISTRICT.

141. The voluminous papers relating to the settlement of this district have been transmitted with your Revenue Narratives, dated respectively the 12th February, 21st April and 31st October 1842.

142. The settlement was entrusted to Mr. Edmonstone, whose labours extend over two seasons, viz., 1839 and 1840, and are made the subject of two separate reports, detailing his proceedings in each of those years.

143. The district of Mynpooree is among those which suffered severely from the drought of 1838, particularly in that portion of it in which irrigation is deficient; but, on the whole, it would appear to be a fertile, well irrigated and flourishing district.

144. The financial result of the settlement gives an average acre rate of assessment on the land in actual cultivation, of *Rs.* 2. 4⅔.

145. The amount of the revised jumma for the whole district is 13,82,132 rupees, and exhibits an increase on the previous assessment of 49,072 rupees.

146. Much discussion arose on the justice and expediency of the arrangements adopted in reference to the talookah of Munchunnah. The party whose interests were involved (the Rajah of Mynpooree) petitioned against the settlement proposed.

147. This talookah had been held in hereditary possession by the Rajahs of Mynpooree since the accession of the British Government to the supremacy of the North-Western Provinces. The family is one of antiquity and respectability, and is stated to have been distinguished for its loyalty to the British authority, and for the assistance rendered during the Mahratta war, and in the unsettled state of the country at that time.

148. The actual Rajah was described as nearly imbecile, and totally incompetent to manage landed property so extensive as that possessed by him, with any degree of efficiency. He was stated to be surrounded by agents of the worst character, who, in his name, had been guilty of various flagrant acts of oppression, and had violated the rights of subordinate village communities.

149. This maladministration of his estate, and an alleged priority of claim on the part of certain of the village communities, were assigned by Mr. Edmonstone as his reasons for including the Rajah from the management.

150. Out of 189 villages composing the talookah of Munchunnah, the Rajah was, under the settlement arrangement, recorded proprietor of only 51. The above were settled with him as zemindar; the remainder were settled with village zemindars, who were allowed to engage with Government direct.

151. In addition to the rental of the villages settled with himself, the Rajah was granted a huk talookdarree, or a per-centage, at the rate of 18 per cent., on the estimated rentals of those which passed from him, amounting to 27,625 rupees per annum.

152. Mr. Hamilton, the Commissioner, strongly opposed the measure; he was of opinion that the value of landed possessions, and the importance attached to them, could never be made up by a money allowance; that the imbecility of the Rajah, if affording a justification for his being relieved from the management of his estate, could be none for depriving the family

family of their inheritance; and that it was inconsistent to denounce as oppressive, in a native ruler, the same measures of sale and dispossession which were adopted by our own Government towards revenue defaulters. Appendix, No. 19

153. The Board dissented from the views of the Commissioner, and maintained the integrity of the settlement arrangements.

154. The Lieutenant-governor differed from the settlement officer and from the Board. He noticed "the prevailing and perhaps excessive readiness to reduce extensive properties into minute portions, and to substitute, whenever there was an opportunity, a village community for an individual landholder," and suspended the confirmation of that portion of the settlement.

155. Much correspondence ensued between the Lieutenant-governor and the Sudder Board; and, in conclusion, the Lieutenant-governor recorded his opinion, that no proof of the Rajah's mismanagement, such as could justify his exclusion, had been adduced; that the evidence in support of the proprietary claims of the zemindars was insufficient and inconclusive; that if the zemindars ever possessed the rights attributed to them, they had not been in the active enjoyment of them for upwards of a century, while the Rajah's claims had been admitted for more than four generations; that, admitting the inconvenience which might sometimes result from the recognition of the superior malgoosar, it would not be reconcilable with good feeling or justice to deal as the Board proposed to do, with one found in actual and long-acknowledged possession. He condemned the practice of deciding cases of this nature on one invariable and generalizing principle; stated that he could discover no sufficient reason for excluding the Rajah of Mynpooree from the management of any of the villages composing the talook of Munchunnah; and finally withheld his confirmation of the settlement concluded with the village zemindars, directing the engagements to be taken from the talookdar.

MYNPOOREE.

PERGUNNAH.	Number of Villages.	Total Area in Acres.	Cultivated Area.	Culturable Area.	Irrigated Area.	Acre Rate on Cultivated Area.	Average Jumma of past Five Years.	Present Jumma.	Increase.	Decrease
						Rs. a. p.				
Kursana	38	18,688	12,264	5,623	3,348	1 6 10¾	16,265	17,561	1,296	—
Sotawur	85	48,596	30,162	15,579	8,738	1 10 8	49,887	50,272	385	—
Sirpoora	96	58,005	23,260	26,369	9,617	1 11 1½	44,153	39,436	-	4,717
Sukeet	130	84,356	37,508	11,190	27,294	2 – 2½	72,241	75,842	3,601	—
Kerowlee	80	48,467	17,800	13,146	11,474	2 2 6½	32,676	38,428	5,752	—
Moostafabad	185	198,419	111,778	10,762	96,966	2 8 8	2,63,396	2,84,148	20,752	—
Shekohabad	177	162,703	102,726	10,393	77,735	2 5 6	2,47,278	2,40,595	-	6,683
Ghirour	56	94,845	36,838	8,370	32,302	3 8¾	89,221	96,177	6,956	—
Kurhul	55	53,049	21,534	5,479	18,380	2 15 10¾	66,227	64,285	-	1,942
Kishnee (Nubbagunge)	42	68,351	26,239	10,602	17,682	2 11 7	71,042	71,466	424	—
Sanj	42	71,436	24,985	7,352	20,336	2 11 8¼	59,310	68,241	8,931	—
Allipore Puttee	22	19,499	9,434	5,142	4,866	2 1 6¾	20,885	19,798	-	1,087
Bhowgaon	101	105,076	44,148	17,729	25,669	2 2 8	99,714	96,073	-	3,641
Talookah Munchunnah	150	129,998	53,675	18,687	32,095	2 2 3	1,02,277	1,14,861	12,584	—
Talookah Eytah	139	74,647	34,676	5,515	25,640	1 15 7¼	65,586	68,436	2,850	—
Souhar	32	20,882	10,985	6,771	3,009	1 8 10	15,209	16,879	1,670	—
Bewur	33	23,911	15,346	3,952	4,633	1 4 6	17,693	19,634	1,941	—

Average Rate of Assessment per Acre on Cultivated Area - - - - - - - - - *Rs.* 2. 3. 1.

Total Amount of New Assessment - - - - - - - - - *Rs.* 13,82,132

Amount of Increase on previous Assessment - - - - - - - - - 49,072

ETAWAH DISTRICT.

156. This district was settled by Mr. M. R. Gubbins, whose report was forwarded with your Revenue Narrative, dated 21st April 1842. The district appears to have suffered much, both from over-assessment, and from the drought of the year 1837-38. Mr. Bird considered that it was fully cultivated, and that no future increase was to be expected.

157. The striking characteristic of the settlement is the large reduction of the jumma in all the pergunnahs.

158. It was considered that this reduction was imperatively required by the depressed state of the district under the previous high assessments, which had been repeatedly enhanced, and by a due regard to the ordinary vicissitudes of seasons and markets. Even

Appendix, No. 19.

with this reduction, the restoration of prosperity was still expected to depend on comparatively favourable seasons, seeing the impoverished condition of the agricultural community.

159. The financial result of the settlement gives an average acre rate of assessment on the area in actual cultivation, of *Rs.* 2. 11. 11.

160. The amount of the revised jumma for the whole zillah is fixed by the settlement, at 13,11,038 rupees, which shows a decrease on the previous assessment, of 1,58,163 rupees.

161. In this district also, several of the large talookahs have been partitioned among the village communities, and huk talookdarree has been awarded to the talookdar.

162. The most important of these talookdahs are those of Chukhurnuggur and Sehson in the Pergunnah Janibrest. The first of these talookahs had been, since the cession, settled with the Rajah of Chukhurnuggur, as zemindar, and the latter since F. 1214 (1807), with the same Rajah as talookdar. During the settlement proceedings, claims were advanced to almost every village of both talookahs, and were at first strenuously opposed by the Rajah. An allowance of 18 per cent. on the gross assets were assigned to the Rajah in all cases where a biswadarree settlement was made. Ten villages were thus settled. Mr. Gubbins states, that subsequently to the settlement, the great difficulties the Rajah experienced in realizing the revenue from the parties in actual occupancy, induced him voluntarily to request that 16 other villages should be settled with the occupant parties as proprietors, subject to the same talookdarree allowance of 18 per cent.

163. Mr. Gubbins viewed these circumstances as tending to show that the general aversion of talookdars to the settlement proceedings would gradually cease. The Commissioner, on the contrary, considered that the Rajah's latter proceeding was attributable, not to his approbation of the system, but to the severity with which he had always been urged to pay up his heavy revenue, and the difficulties he had experienced in coercing his tenantry, chiefly his near relatives; causes which led him to think that it would be for his own advantage, after his right had been acknowledged, to transfer the collection to a Government officer, and content himself with a certain and fixed income. Had his right not been conceded, the Commissioner states, he has reason to know that the Rajah would not have been content; but, as the case stands, the honour of his family has been preserved, and himself acknowledged the owner, and an arrangement effected, which is advantageous to him as a proprietor, and preserves his dignity as a racee.

164. The Lieutenant-governor took the same view of the Rajah's proceedings, and stated that, had his rights not been first conceded, there is nothing in his conduct to warrant the supposition, that the arrangement now in force would have met his concurrence.

165. The large talookahs of Rooroo and Sehor are also brought prominently into notice.

166. The talookdar's title in the properties in question was acquired by Government by purchase at auction, previously to the settlement, having been put up to sale for arrear of revenue. In the former talookah, that of Rooroo, the settlement officer admitted the village communities to engage as proprietors for 31 mouzahs, and the remaining 30 mouzahs, which have been declared the property of the Rooroo Raj, have been leased in farm for a period of 15 years, subject to a talookdarree allowance, for the benefit of the Rajah. In the talookah of Sehor, parties establishing a title have been recognised proprietors, on making payment of the proportionate share of the arrear of the talookah, and the mouzahs, to which no right has been admitted, and which it is presumed by Mr. Gubbins, will be brought to sale, have been intermediately leased in farm for different periods, according to their several conditions.

167. The Commissioner considered that these proceedings raised the question as to the nature and extent of the right acquired by Government in the purchase of talookdarree property; that on the one hand, the Sudder Board held the talookdarree right to be not a proprietary possession in the soil or zemindarree tenure, but only an office or lease for a term, subject to the will of the supreme power, in which view of the case, the Government would have acquired no new right; and that, on the other hand, the settlement proceedings were equivalent to a distinct admission, that a talookdar has a proprietary right; and the Commissioner urged that, however justly the talookdars in Etawah might have been deprived of their talookahs for default, they ought to be allowed an opportunity of recovering their position in life; and that, provided they could pay up the proportionate arrears in those villages, in which no other proprietary right may have been recognised, they might be permitted to engage for such mouzahs as zemindars, notwithstanding the sale. By such concession, he represented, their families would be saved from extinction, and Government, without any infraction of principle, or any injustice to individuals, would perform a humane and popular act.

168. The Sudder Board declared their opinion, that any "land or any talookah which is not possessed by persons having an antagonist title, independent of and superior to that of the talookdar, is the talookdar's zemindarree. That the talookdarree right over the mouzahs, which are the private property of other parties, and the zemindarree right in the lands which have no other owner, is the property of the talookdar." Consequently, any party purchasing a talook put up to auction for arrears of revenue, under the regulations, purchases what has been above defined, viz., the talookdarree right in mouzahs having

having separate and independent proprietors, and zemindarree right in those of which, there being no antagonist title, the property rests in the talookdars.

169. The Board professed their willingness to acquiesce in any measure of mercy which the Government might wish to extend to the late possessors of the talookahs in question, provided the end were not obtained "by stultifying their views:" and the Lieutenant-governor, adverting to the heavy assessment under which the district had laboured, and to the claims of the family of the Rajah of Sehor, whose entire property had been sold, subsequent to the year of drought and famine, for arrears of revenue, directed that the Rajah should be admitted to engagements for all villages in which no other proprietary right had been established, on the payment of the arrears recorded against each, and further that he should be allowed a reasonable period for payment of the arrears. In like manner, he directed the Rajah of Rooroo to be recorded as zemindar in all unowned or new villages of the talookah.

170. The settlement officer (in reference to the Pergunnah of Luckra) described the extreme poverty of the ryots: their inability to lay by anything in a season of plenty: and their consequent dependence, at a period of famine, on the forbearance of the zemindar or the Government. The Commissioner thought that such facts tended to throw doubt on the system which subdivides properties and estates into small fractional portions, under several responsibilities, of individuals without capital, and on the propriety of the measures by which the large estates or talookdarrees have been broken up.

171. The Board denied the alleged tendency of the settlement proceedings to subdivide "estates and properties into small fractional portions," alleging that the real cause of the subdivision of so many putteedarree properties has been the maintenance, in all revenue and many judicial concerns in times past, of the principle of combined joint and several responsibility.

Etawah.

PERGUNNAH.	Number of Mouzahs.	Total Area in Acres.	Cultivated Area.	Culturable Area.	Irrigated Area.	Acre Rate on Total Area.	Acre Rate on Cultivation.	Former Jumma.	Proposed Jumma.	Decrea
						Rs. a. p.	*Rs. a. p.*			
Beylah	212	165,468	67,860	22,219	46,966	1 4 6	3 1 10	2,32,154	2,11,610	20,54
Phuppoond	166	131,867	60,010	18,774	38,256	1 7 1	3 2 7	2,20,415	1,89,768	30,64
Luckna	273	229,382	100,041	31,739	67,295	1 4 7	2 14 11	3,18,586	2,93,373	25,21
Dahley Jakhun	194	135,050	70,516	17,099	53,058	1 6 4	2 1 9	2,02,526	1,88,568	13,95
Etawah	155	128,544	58,485	19,651	41,036	1 4 –	2 11 11	1,90,638	1,60,541	30,09
Oreya	170	149,820	83,729	14,851	19,125	1 4 9	2 5 1	2,08,695	1,94,353	14,34
Burpoora	97	131,625	37,260	15,328	1,973	– 8 10	1 15 3	96,187	72,825	23,36

Average Rate of Assessment per Acre on Cultivation - - - - - - - - - *Rs.* 2. 11. 11.

Total Amount of New Assessment - - - - - - - - - *Rs.* 13,11,038

Amount of Decrease on previous Assessment - - - - - - - - 1,58,163

ROHILCUND DIVISION.

172. The proceedings relating to the settlement of this division comprise the districts named below*.

Bijnour District.

173. The proceedings in relation to this district accompanied your Revenue Narrative, dated 11 April 1842. The district comprises the pergunnahs noted below†; none of them being considered fully cultivated, the settlement will, it is stated, require revision at the end of the present term, which is fixed at 20 years. The measures reported are the result of the labours of five or six different settlement officers, and extend over a period of seven years; viz., from 1835 to 1841, inclusive.

Agra Revenue Narrative.

No. 2. Apr. 11, 1842, par. 72, 73
2. May 10, 1846, „ 133 to 143
3. Apr. 21, 1843, „ 92
2. Apr. 11, 1842, „ 80
5. Oct. 15, 1840, „ 47 to 63
5. „ „ „ 70 to 78
3. July 28, 1841, „ 64 to 66

174. In some pergunnahs, seven or eight years have elapsed between the completion of the arrangements and the date of their submission for final sanction and confirmation.

175. Pergunnah

* Bijnour, Moradabad, Budaon, Pillibheet, Bareilly, Shahjehanpore.

† Afizulgh.ur, Rehur, Bijnour, Hildour, Rehtour, Thaloo, Sherekote, Chandpore, Nuggeenah, Seohara, Azimpore Bashta.

Appendix, No. 19.

175. Pergunnah Thaloo was settled by Mr. French in 1835, and subsequently revised by Mr. Simpson.

Sherekote, by Mr. H. Lushington in 1836:
Nuggeenah, by Mr. Allen in 1836:
Bijnour, by Mr. H. Lushington in 1836:
Affzulghur and Rehur, by Mr. Allen in 1837:
Rehtour and Huldour, by Mr. R. K. Dick in 1840:
Chandpore, Azimpore Bashta, and Seohara, by Mr. Dick in 1841.

176. It was generally considered that previous assessments had been too high, with reference to the actual state of cultivation; and the length of time and number of persons employed in the settlements appear to have resulted in an inequality of assessment throughout the district, which can only be remedied when the period of revision shall arrive.

177. Mr. Allen's settlement of the Pergunnah of Nuggeenah was not recommended for sanction by the Commissioner (Mr. Conolly), in consequence of the inaccuracy and insufficiency of the data furnished. The Commissioner's disapproval of the settlement was grounded on his opinion that the assessment was insufficient with reference to the capabilities of the soil; and that the reductions granted by the settlement officer were not called for by the condition of the pergunnah. The Board, on the other hand, strongly objected to any enhancement of revenue, on the ground that Mr. Conolly appeared to have been ignorant of the degree of pressure previously endured from over-assessment and mismanagement;—evils for which they state that "the only real remedy is a much lower demand than would otherwise have been requisite for a considerable course of future years."

178. The Government finally determined not to disturb, after a lapse of five years, arrangements, which the people had fairly concluded would exempt them from any further demand for twenty years.

179. Some objections were taken to the settlements of other pergunnahs; but as it was admitted that the assessments were moderate, the arrangements were not disturbed.

180. The financial result of the settlement shows an average acre rate of assessment on the area in actual cultivation of *Rs.* 2. 2. 10.

181. The aggregate amount of the revised jumma is 8,27,553 rupees, which gives an increase on the previous assessment of 23,503 rupees.

BIJNOUR.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Rate on Total Area.	Rate on Cultivated Area.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.	Remarks.
			Rs. a. p.	*Rs. a. p.*					
Affzulghur -	35,754	10,977	– 10 2	2 1 8	21,634	22,700	1,066	—	Where the statements did not show the actual jumma of the last year of the expired settlement, the average amount of the last five years has been taken.
Rehur - -	50,982	19,726	– 15 5	2 8 –	62,177	48,896	- -	13,281	
Bijnour - -	91,004	54,535	1 7 11	2 7 10	1,35,943	1,35,899	- -	44	
Huldour - -	12,076	7,550	1 12 –	2 12 10	20,413	21,145	732	—	
Rehtour - -	41,488	25,591	1 8 9	2 8 10	56,583	65,261	8,678	—	
Thaloo - -	13,379	8,012	1 3 4	2 2 3	14,928	17,134	2,206	—	
Sherekote	101,358	53,470	1 5 8	2 9 –	1,26,520	1,37,133	10,613	—	
Chandpore	103,845	53,054	1 – 3	2 – 3	94,906	1,07,410	12,504	—	
Nuggeenah -	135,620	49,747	1 – 4	2 12 4	1,59,043	1,38,331	- -	20,712	
Seohara - -	70,219	38,516	1 5 7	2 6 10	75,832	93,409	17,577	—	
Azimpore - Bashta - -	95,126	47,903	– 9 5	1 8 –	36,071	40,235	4,164	—	

Average Rate of Assessment per Acre on the cultivated Area - - - - *Rs.* 2. 2. 10.

Total Amount of New Assessment - - - - - *Rs.* 8,27,553

Amount of Increase on present Assessment - - - - 23,503

Moradabad District.

182. The proceedings connected with the settlement of this district were forwarded with the Revenue Narrative, dated 10th May 1846, No. 2, par. 133 to 143.

183. The district is composed of the pergunnahs named below.* Of these the first named eleven were settled between the years 1836 and 1840; and, when reported, the Commissioner considered the details very imperfect, and returned them for correction before submitting them to the Board.

184. The settlement officer, Mr. Money, appears generally to have conducted his proceedings in strict conformity with the system laid down in the settlement circular; but he states that he was at first much impeded by the inaccuracy of the Kusreh survey returns; they are represented by him to have been wholly valueless, as a means of affording data regarding the classification of soils, irrigated and unirrigated lands, and on all points of information required in fixing the assessed rates.

185. In the portion of the district which is the subject of Mr. Money's second report, the Commissioner received numerous appeals against the settlement in various pergunnahs. In the Hussimpore pergunnahs, a large number of zemindars made a special appeal, which was embodied in sixty-seven different petitions, having reference to 253 estates. It was urged that the present assessment was much too high, and that the prospective increasing jummas (or russud) were unjust, land being put down as culturable, which was too poor to afford a fair return for labour. The Commissioner continuing to be, as he states, "overwhelmed with petitions," found it necessary to make a visit to Moradabad, to satisfy himself of the facts of the case, by a personal conference with the local officers and the parties concerned. Having done so, he took on himself to make all the arrangements properly coming within the province of the settlement officer, rather than of the revising authority. The plan adopted by him was to call up each petitioner to state his objections to the settlement, *vivâ voce*, and to form a punchayet of four or five of the principal zemindars, who were referred to in all case of doubt or difficulty.

186. The Commissioner explains the grounds of his having interfered in so marked a manner in the proceedings of the settlement officer. He considers him to have committed two serious errors: first, in having relied too exclusively on the data furnished by his deputy, and omitted to make personal inquiries, which would have shown how much the estimates framed from those data were exaggerated; and secondly, in not having allowed the zemindars in many districts that free and unreserved communication with himself, so essential on the part of a settlement officer, not only for the purpose of satisfying the people, but for that of arriving at a correct judgment in fixing the Government demand. Mr. Conolly admits that Mr. Money had great difficulties to contend with, from the fact, that no confidence could be placed in the survey returns; but this, he urges, made it only the more incumbent on him to avail himself of every other source of information within his reach.

187. The result of the Commissioner's investigation was to convince him that the objections raised to the settlement were valid. The charge of over-assessment, though difficult to substantiate satisfactorily, he deemed to be well-founded; and he considered russud jummas totally inapplicable to lands circumstanced as those in question. He, therefore, desired Mr. Money to strike off their russud jummas entirely, and to limit his total increase of assessment on the Hussimpore pergunnahs to 20,000 or 25,000 rupees over the old jumma.

Mr. Money, though unconvinced that his rates were too high, proceeded to modify his assessment, in accordance with the Commissioner's wish. His revised proceedings he finally submitted, with the entire confidence that his settlement was moderate. He stated that the revised assessment commenced taking effect from 1245 F. (1838), and that from that period up to the date of his report (19 July 1843), the settlement of only one estate had broken down. In the instance in question, the immediate cause of the balances was stated by him to be that a great number of the mokuddums had been implicated in a case of dacoity. He represented that in consequence of the system of granting extended reductions, large balances are allowed to accrue in a pergunnah, with the concurrence of the tehsildar, in the belief that the fact of their so accruing would lead to a reduction of jumma; and he urged that balances are not by any means necessarily a proof of over-assessment, though often erroneously so considered.

188. Some difference of opinion arose between the different authorities, regarding the measures adopted in Pergunnah Kusba Amooha, in reference to the maafee lands contained therein. The total amount of maafee land recorded in the registers was 3,851 beegahs (2,000 acres), which were registered as one mehal, in the name of three parties (syuds); but on investigation, no one portion was found to answer to the entry. The whole was split up into upwards of 1,000 small tenures, occupied by a number of maafeedars of all castes, all of whom insisted that their tenures formed part of the registered area. It being impossible to identify any one, or any number of such holdings with the registered area, the whole were summarily resumed. Mr. Money made no separate lists of the several tenures, but incorporated

* Reported 15 November 1842:—Nerowlee, Bijjoee, Seondarah, Serowlee, Koondurkee and Sirsee, Kasheepore, Moradabad, Kakoorduawah, Mozulpore, Surkurah. Reported 19 July 1843:—Sumbhul, Amrohoh, Hussimpore, Oojaneer, Dhukka, Dhubarsee, Sirsa, Tighuree, Bachaon.

Appendix, No. 19.

porated them, in the aggregate, with the Khalsa area, and assessed them all at four annas per cutcha beegah. Great complaints were made of this proceeding, which was appealed against. Pending the appeal, Mr. Conolly, the Commissioner, directed that the collection of the assessment on the unregistered land should be postponed. He strongly recommended that the assessment should be confined to the Khalsah portion, and that the resumption of the other portion should be given up. He stated that it was impossible to say by what means the maafee land came into possession of the persons holding it, or to account for one portion of it only having been registered, but he urged there was no reason to doubt that the whole of the tenures had been occupied by their present owners, and held rent-free from a period anterior to the British rule. He considered that the proposed assessment, light as it was, would never be realized, and that the attempt to collect it would cause much dissatisfaction and distress.

189. The Board coincided with the Commissioner in his recommendation that these resumptions should be abandoned, but the Lieutenant-governor did not concur in the propriety of such a course. It did not appear to him to be necessary to release the whole of the lands in question from assessment, although he was willing to release the holdings under 10 beegahs, which were devoted to charitable and religious purposes. All those lands also, he decided, might be reported for the favourable consideration of Government, in which the holders might be able to show proof, amounting to reasonable probability, that they derived their title from the syuds, in whose name the 3,851 beegahs alluded to were registered, but all the remainder, he decided, should remain subject to the revenue fixed on them by the settlement officer.

190. In confirming the settlement, the Lieutenant-governor expressed his conviction that the jumma, as finally fixed, was generally fair and equitable, but he animadverted strongly on the incompleteness of the settlement, and the procrastination of Mr. Money in bringing his proceedings to a close.

191. The financial result of the settlement shows an average acre rate of assessment on the area in actual cultivation of *Rs.* 2. 0. 3.

192. The amount of the revised jumma is 13,34,634 rupees, and exhibits an increase in the previous assessment of 1,07,270 rupees.

MORADABAD DISTRICT.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Cultivated Area.	Acre Rate on Total Area.	Highest Jumma of last Settlement.	Highest proposed Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Sumbhul	153,287	73,756	2 – 6	– 15 8	1,16,468	1,49,302	32,834	—
Hussimpore, &c.	270,517	100,404	1 9 2	– 9 4	1,33,229	1,58,078	24,849	—
Amrohoh	83,961	41,702	1 6 8	– 13 2	54,014	69,078	15,064	—
Moradabad	72,783	27,428	2 6 2	– 14 4	60,357	65,473	5,116	—
Surkurah	105,118	54,656	2 2 5	1 1 11	1,16,465	1,17,785	1,320	—
Koondurkee and Sirsee	108,569	49,477	2 7 4	1 1 11	1,15,722	1,21,689	5,967	—
Thakoodwarrah	166,878	104,819	2 2 3	1 5 6	2,48,312	2,24,435	- -	23,877
Kasheepore	105,066	25,508	1 10 11	– 7 6	51,982	49,193	- -	2,789
Bijjoee	100,648	46,917.	1 11 9	– 12 11	75,832	81,400	5,568	—
Seondurah	64,650	31,416	2 8 8	1 3 9	80,051	79,941	- -	110
Serowlee	48,185	25,453	1 15 11	1 – 10	50,923	50,848	- -	75
Nerowlee	80,381	43,588	2 2 2	1 2 6	49,165	93,118	43,953	—
Mogulpore	47,030	19,393	2 – 1	– 13 5	35,904	39,502	3,598	—
Jasspore	27,861	16,032	2 2 8	1 3 11	38,940	34,792	- -	4,148

Average Rate of Assessment on Cultivation, per Acre - - - - *Rs.* 2. 0. 3.

Total Amount of proposed Assessment - - - *Rs.* 13,34,634

Amount of Increase on previous Assessment - - - 1,07,270

BUDAON DISTRICT.

193. This district comprises 18 pergunnahs, six of which were settled at different periods, and the settlements finally confirmed during the years 1836 and 1837.

194. The papers forwarded with the Revenue Narrative, dated 21st April 1843, relate to the

the remaining pergunnahs, which are specified below.* They appear to have suffered largely from previous over-assessment. Appendix, No. 19.

195. The aggregate amount of the revised jumma of the pergunnahs included in the proceedings under review, is 5,20,714 rupees, being a decrease of 25,681 rupees on the amount of the previous assessment.

196. The pergunnah of Islamnuggur was one of six settled by Mr. Brown in 1835. It was found necessary to revise that settlement. The revision was completed by Mr. Timmins.

197. It appears that Mr. Brown increased the jumma from 73,366 rupees to 76,065 rupees; but the new assessment had never been realized, and a comparison of the rates with those of adjoining pergunnahs showed that they were too high.

198. Mr. Timmins reduced the assessment to 67,476 rupees, which was something less than the average of actual collections for the previous 10 years.

BUDAON.

PERGUNNAH.	Total Area in Acres.	Cultivated Area.	Acre Rate on Cultivated Area.	Acre Rate on Total Area.	Former Jumma.	Present Jumma.	Increase	Decrease.
			Rs. a. p.	*A. p.*				
Bissowlee - - -	63,092	53,467	1 3 6 3/4	14 10 1/4	54,945	58,601	3,656	—
Suttassee - - -	48,838	37,746	1 3 10 1/4	12 1 1/2	35,100	37,091	1,991	—
Kote Sulbahan - -	98,595	80,381	1 4 3	13 9	78,919	84,857	5,938	—
Rajpoora - - -	96,588	79,242	1 7 — 3/4	12 12	70,867	73,476	2,609	—
Oosahut - - -	104,964	50,904	1 5 7	10 6 3/4	82,954	68,631	- -	14,323
Fyzapore - - -	47,709	36,989	1 14 5 3/4	13 11 3/4	45,905	41,694	- -	4,211
Oulaee - - - -	32,805	12,089	1 2 3 1/4	13 13 1/2	28,913	26,752	- -	2,161
Nidhpore - - -	99,346	30,128	1 14 7 1/2	9 2	73,205	57,673	- -	15,532
Soron - - - -	24,927	21,192	1 8 7 1/4	13 6 1/4	21,213	21,070	- -	143
Bilzam - - -	61,528	54,658	1 6 9 1/2	14 10 1/2	54,374	50,869	- -	3,505

Amount of revised Jumma of the above Pergunnahs - - - - - *Rs.* 5,20,714

Decrease as compared with previous Jumma - - - - - - - 25,681

PILLIBHEET DISTRICT.

199. The settlement of this district was reported in the Revenue Narrative, dated 11th April 1842.

200. The proceedings which were conducted by Mr. Head relate to the six pergunnahs named below.† Of these the three first only have been settled under the system established by the Board, the three latter having been settled under a special arrangement with the Rajah Gomaun Singh and his heirs.

201. The district is reported to have been formerly much over-assessed, but to have received ample relief under the present settlement.

202. The three pergunnahs settled with Rajah Gomaun Singh are those of Roodeepore, Gudderpore, Kilpooree. The two first were made over to the Rajah in zemindarree, and the latter on a farming lease.

203. In the year 1834, Rajah Gomaun Singh desired to enter into a negotiation with Government to surrender his jagheer of Talookah Chacheyat in exchange for a part of these pergunnahs, such an arrangement was however not deemed desirable; but the pergunnahs of Roodeepore and Gudderpore were, in consideration of his high character, made over in hereditary zemindarree to the Rajah.

204. The revenue was fixed for 10 years at the moderate amount of 16,000 rupees and certain terms were agreed upon, the main points of which were: That the settlement should be revised at periods of 15 years; that no increase should at any time be taken which should not leave the Rajah and his heirs a clear surplus profit of 40 per cent.; that the Rajah should not transfer the property out of his own family without the sanction of Government; that certain farmers who had fulfilled their engagements should not be interfered with, but should be allowed to renew their leases on the usual terms; and that all private rights previously existing should be maintained.

205. Subsequently,

* Bissowlee, Sattassee, Kote Salbahan, Rajpoora, Oosahut, &c., Fyzapore, Oulaee, Nidhpore, Soron, Bilzam.

† Pillibheet, Jehanabad, Ritcha, Roodeepore, Gudderpore and Kilpooree.

Appendix, No. 19.

205. Subsequently, the Ilaka of Kilpoorie having fallen in, a lease of that pergunnah was granted to the Rajah, as in a farm, for 20 years, at little more than a quit-rent.

206. Under the arrangement previously noticed, Rajah Seo Raj Sing, the son of Rajah Gomaun Singh, claimed the Talookah Nanikmutta, of which he stated that his family for years had hereditary possession, and that his father and grandfather had expended thousands of rupees on the talookah and had never been in arrears; and he complained that Mr. Robinson, the commissioner, had upset the settlement and had entered into arrangements with the mocuddums for a period of 30 years, and for a jumma less by 4,000 rupees than that paid by his family.

207. The Board stated that the Rajah's family had no zemindarree right whatever in the lands referred to, nor has such right ever been acknowledged as far as they could ascertain. They considered that there was no objection to the Pergunnah of Kilpooree being conferred on the family on the same terms as those on which Gudderpore and Roodeepore were assigned, if Government deemed such a course advisable, and they stated, that under such arrangement, the Rajah would have a tract of country under his management not falling far short of 200,000 acres, and sufficient to employ the means and energies of his family for generations to come.

208. The settlement of the talookah claimed was made by Mr. Robinson, with a community of Tharoos, who are stated to be the only people capable of residing in that particular part of the country, on account of its extreme insalubrity. The arrangement was satisfactory to the Tharoos, and was, in the opinion of the Board, likely to conduce to clearing and populating a part of the country which it had not only been found hitherto impossible to improve, but which had been in a state of continual deterioration, and as the people in question, who are described as the "native burghers of a desert city," and as the only persons whose lives are safe in the climate, had expressed the desire to undertake the cultivation of the tract at their own risk, and made all their arrangements for mutual assistance and self-government, the Board were of opinion that they ought not to be cramped in their undertaking by any official control.

209. Under the foregoing explanation, the Government sanctioned the proceedings of the Board in reference to the talookah of Nanikmutta, and dismissed the petition of Rajah Seo Raj Singh.

210. The financial result of the settlement of the three pergunnahs assessed by Mr. Head, shows an average acre rate of assessment of *Rs.* 2. 0. 1. on cultivation.

211. The aggregate amount of the revised jumma is 3,75,897 rupees, which gives a decrease on the nominal amount previously borne on the record, but never realized, of 94,956 rupees.

PILLIBHEET.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Rate on Total Area.	Rate on Cultivated Area.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Jehanabad - -	104,277	57,441	1 1 2	1 15 -½	1,26,367	1,11,875	- -	14,492
Ritcha - - -	99,211	63,847	1 6 11½	2 3 6½	1,68,000	1,42,356	- -	25,644
Pillibheet - - -	130,654	54,842	- 14 10	2 3 6	1,76,486	1,21,666	- -	54,820

Average Rate of Assesment per Acre on cultivated Area - - - *Rs.* 2. 0. 1.

Total Amount of New Assessment - - - - *Rs.* 3,75,897

Amount of Decrease on previous Assessment - - - 94,956

BAREILLY DISTRICT.

212. The settlement of this district was reported on the 15th October 1840. The proceedings were conducted and completed by Mr. Muir, and comprised the pergunnahs named below* which have been settled for a period of 30 years from 1837.

213. The district generally is reported to have been over-assessed, and many parts of it to have suffered severely from the drought of 1837-8.

214. The settlement made a reduction in the jumma of every pergunnah in the district, except Talook Bulleeah.

215. The

* Crore, Newabgunge, Agaon, Serowlee, Shohee, Sirsawah, Kubar, Chowmelah, Busulpore, Talookah Bulleeah.

215. The settlement officer stated that the condition of the majority of the people in many pergunnahs, was such as to convince him that they were suffering severely from over-assessment, and though some had been able to struggle against their difficulties, many were miserably poor, and few in comfortable circumstances. Where he found the people suffering from the pressure of the existing jumma, he granted reductions to meet the exigency of their cases, and though many estates appeared to be moderately and even lightly assessed, he in no case considered it fair or safe to impose any prospective increase. Where the assessment was moderate, the lightness of the rates accounted for the increase of cultivation effected since the previous settlement. To have increased the jummas prospectively from the expiration of the existing leases, would have been calculated, he considered, to check improvement, and would have been an encroachment on the profits of capital expended in reliance on the permanency of the provisions of Regulation VII. of 1822. Appendix, No. 19

216. The financial result of the settlement shows an average acre rate of assessment on the area in actual cultivation, of *Rs.* 1. 15. 7.

217. The amount of the revised jumma is 10,07,062 rupees, and exhibits a decrease on the previous assessment of 67,810 rupees.

BAREILLY.

PERGUNNAHS.	Total Area in Acres.	Cultivated Area.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Crore - - -	209,689	121,472	– 15 4	1 10 8	2,13,900	1,98,308	- -	15,592
Newabgunge - -	132,262	84,795	1 5 10	2 2 2	1,88,776	1,75,972	- -	12,804
Agaon - - -	85,937	49,997	1 8 11	2 10 5	1,23,755	1,15,733	- -	8,022
Serowlee - - -	35,404	20,459	1 3 5	2 1 7	44,599	43,020	- -	1,579
Shohee - - -	41,444	24,913	1 3 11	2 1 2	52,715	51,672	- -	1,043
Sirsawah - - -	30,139	22,511	1 13 8	2 7 7	56,446	55,758	- -	688
Kubar - - -	33,585	22,937	1 5 6	1 15 6	50,039	45,161	- -	4,878
Chowmelah - -	47,678	26,494	– 15 2	1 11 7	51,042	44,531	- -	6,511
Busulpore - - -	203,283	111,059	1 3 9	2 4 –	2,66,583	2,49,711	- -	16,872
Talookah Bulleeah -	28,310	16,142	– 15 1	1 10 11	27,017	27,196	179	—

Average Rate of Assessment per Acre on Cultivation - - - - - - *Rs.* 1. 15. 7.

Total Amount of New Assessment - - - - *Rs.* 10,07,062

Amount of Decrease on Old Assessment - - - - - 67,810

SHAHJEHANPORE DISTRICT.

218. The papers connected with the settlement of the pergunnahs named below * were forwarded with the Revenue Narratives of the 15th October 1840 and 28th July 1841, respectively.

219. The district is reported by Mr. Bird to be very lightly assessed, and to be in a very flourishing condition, having escaped the over-assessment from which other districts had suffered in times past.

220. The latter part of this statement is not, however, borne out by the report of the settlement officer (Mr. Muir), who, on the contrary, alleges that he found all the pergunnahs labouring under the pressure of a very heavy assessment, and the great mass of the proprietors in extreme indigence.

221. The circumstances of the district are represented to differ but little, as regards their main features, from those of the district of Bareilly. The process by which Mr. Muir obtained his results is adverted to by the Board, as well calculated to show the practical and beneficial working of that portion of the system of settlement which consists in calling in

* Khera Bhujeha, Julalpore, Muranpore, Murraowree, Tilhur, Negohee, Mehrabad, Shahjehanpore, Buragaon, Powainee, Khotar, Poorumpore.

Appendix, No. 19.

in the aid of the people themselves in arranging the detailed distribution of the Government demand, and in adjusting all points affecting either existing or contingent interests.

222. The financial result of the settlement gives an average acre rate on the area in actual cultivation of *Rs.* 1. 9.

223. The aggregate amount of the revised jumma is 10,27,075 rupees, which shows a reduction, as compared with the previous assessment, of 67,969 rupees.

224. Mr. Muir's measures appear to have given satisfaction, both to the revising authorities and the people, excepting in the instances of the Ranee of Powainee and the Rajah of Khotar.

225. The pergunnah of Powainee was found to be so inferior in the character of its soil in many parts, as to render it necessary to fix the assessment far below what had been estimated as a very moderate average rate. A reduction amounting to 19,182 rupees, or nearly 11 per cent., was therefore granted in this pergunnah alone.

226. At the cession, the pergunnah was settled with Rajah Rugonauth Singh, who subsequently gave up a considerable portion of it, retaining only the most fertile and flourishing villages, which still form the talookah of his widow. This individual was found recorded as the zemindar of the villages in the talookah; but Mr. Muir's inquiries led him to the conclusion that the occupant village mocuddums were the real proprietors of the land, and the Ranee only a talookdar, and that village settlements should be made with the mocuddums, and a malikanah or nankah allowance provided for the Ranee.

227. A difficulty, however, presented itself to this arrangement; viz., that the settlement of the talookah according to Regulation VII. of 1822, made with the Ranee as zemindar, and confirmed by Government, had still some years to run. Mr. Muir was, however, of opinion that it was highly inexpedient that the management of the talookah should remain in her hands. He represented that acts of an arbitrary and oppressive character, affecting injuriously the rights of the proprietors, were exercised habitually by the parties acting as managers of the Elaqua on the Ranee's behalf, to an extent justifying special authoritative interference; and he urged strongly the impolicy of prolonging a talookdarree settlement, the effects of which had been so destructive to the rights of the people and village communities. He therefore submitted that, notwithstanding the Ranee's lease had got a few years to run, the talookah, until the Regulation VII. leases expire, should be taken under the Court of Wards, which would enable him to make village settlements in farm for the remaining term of the Ranee's lease, and after its expiring, to take engagements from the mocuddums as proprietors for the whole period of the pergunnah settlement.

228. Mr. Davidson, the officiating Commissioner, while confirming to the fullest extent the statements of Mr. Muir, as to the injury and oppression inflicted on the village communities by the Ranee, was of opinion that the necessary protection might be afforded to the proprietors without having recourse to the measure of placing the Elaqua under the Court of Wards.

229. The Board were of a different opinion, and, in accordance with their directions, the estates of the Ranee were put under the Court of Wards, and, with the exception of 15 villages, proposed to be left in her management, for her personal convenience, were sub-let to the parties considered best entitled to engage with Government.

230. Mr. Rose, on whom, in consequence of Mr. Muir's death, devolved the duty of completing and reporting on the settlements, stated that the arrangements as regards the jumma, and allowances of the talookdar, having been made by his predecessor, he thought it right to submit them as he found them, but that it appeared to him to be open to question whether, as it was proposed to give immediate effect to the acknowledgment of the rights of the proprietary mocuddums, and thereby materially alter one part of the Regulation VII. settlement, it was quite fair to insist on the Ranee's fulfilling her part of her engagement with regard to the assessment.

231. Mr. Rose was informed, in reply, by the Commissioner, that as the only ground on which the jumma of Regulation VII. could be exacted from the Ranee was no longer tenable, after depriving her of the management, no deductions could properly be made from the Ranee's malikana on account of Regulation VII. of 1822; and that the balance remaining at the end of the year should form a reduction from the settlement, and all sums already deducted from the malikana be refunded.

No. 11. October 2, 1850, pars. 29, 30, & 32.

232. These were the preliminary proceedings in a case very important in its principles and details, and the subject of much still incomplete litigation. It has been already noticed in our despatches noted in the margin, and will again necessarily come before us when finally decided by the courts.

No. 2. January 29, 1851, par. 41.

233. The pergunnah of Khotar had been held in farm by Rajah Khoshall Singh, but the Rajah claimed the proprietary right to the entire pergunnah. The Sudder Board stated, "It has been admitted and recorded repeatedly that he had no right or possession by virtue of which he could claim to engage for the entire pergunnah."

234. The Rajah was represented as a person of the worst character; a protector of, and participator with, gangs of professed robbers, and as having used all his influence to retard the progress of improvement and civilization. The pergunnah consists of 380 mouzahs, nearly one-half of which are without cultivation or a single inhabitant. This state of things is mainly attributed to the mismanagement and discreditable conduct of the Rajah.

235. Mr.

235. Mr. Muir considered that any zemindarree rights in the pergunnah belonged to a colony of Kutheree Thakoors established in Khotar for several generations; that Rajah Khoshall Singh was the head of the clan, but only a sharer in 31 or 32 mouzahs, in common with many brethren. Appendix, No. 19.

236. The Rajah's claim was rejected, and a punchayet was appointed to determine the rights of the Kuttearee brethren. The rights of all the sharers were first determined by genealogical descent; the villages were then apportioned among them according to such decisions; and when, from age, infirmity or other causes, the proprietors were disqualified from management, the estates were let in farm, and a malikana allowance was granted.

237. In 132 estates in the pergunnah, in which there had previously been no acknowledged proprietors, Mr. Muir bestowed on all the engagers the title of mocuddums, and gave them the privileges of proprietors. These latter persons are on the same footing as the grantees of Goruckpore, and the arrangement made with them, though different in its details, is the same in principle,—engagements having been taken on a scale of moderate but gradual increase, extending over a considerable term of years.

SHAHJEHANPORE.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Cultivated Area.	Acre Rate on Total Area.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Khura Bhujeta -	41,939	24,351	1 7 9	- 13 9	43,524	36,145	- -	7,379
Julalpore - -	49,667	30,788	2 - 2	1 3 11	76,517	61,824	- -	14,693
Meeranpore Kutrah	15,367	7,808	1 9 10	- 13 2	15,669	12,599	- -	3,070
Murrowree - -	15,713	9,222	1 15 8	1 2 7	21,008	18,255	- -	2,753
Tilhur - - -	78,134	48,202	1 11 3	1 1 -	98,432	83,258	- -	15,174
Nogahee - -	67,684	36,082	1 11 6	- 14 8	72,057	62,026	- -	10,031
Mehrobad - -	154,853	27,881	1 8 9	- 11 7	1,39,254	1,12,684	- -	26,570
Shahjehanpore -	253,417	152,467	1 12 -	1 - 10	2,79,880	2,66,705	- -	13,175
Burragaon - -	56,649	29,336	2 5 6	1 3 6	78,248	68,985	- -	9,263
Powainee - -	199,022	122,753	1 8 11	- 15 4	2,09,098	1,91,367	- -	17,731
Khotar - - -	166,625	34,585	1 7 -	- 4 9	39,345	63,281	23,936	—
Poorumpore Sobna -	210,141	83,074	- 12 2	- 4 9	22,012	49,946	27,934	—

Average Rate of Assessment on Cultivation, per Acre - - - *Rs.* 1. 9.

Total Amount of New Assessment - - - - *Rs.* 10,27,075

Amount of Decrease on previous Assessment - - - 67,969

238. The settlement of this division comprises the following districts :—

1. Cawnpore.
2. Futtehpore.
3. Humeerpore and Calpee, or Northern Bundelcund.
4. Banda, or Southern Bundelcund.
5. Allahabad.

Agra Revenue Narrative.
No. 3. Apr. 21, 1843. par. 133 to 13

Agra Judicial Narrative.
No. 8. Oct. 25, 1843, par. 13.

CAWNPORE DISTRICT.

Agra Revenue Narrative.
No. 3. July 23, 1841, par. 77 to 81.
4. Oct. 5, 1841, „ 73.
2. Apr. 11, 1842, „ 106.
2. Apr. 15, 1841, „ 79 to 84.
4. Nov. 5, 1844, „ 177 to 139.
1. Feb. 20, 1846, „ 203 to 211.
1. Feb. 20, 1846, „ 213 to 216.

239. This is reported to be a very fine and flourishing district, which, having suffered from over-assessment, has now obtained ample relief.

240. The settlement, which included the pergunnahs specified below,* was conducted by Mr. Rose. The information furnished by him regarding the agricultural condition of the district, the rivers, the general face of the country, its produce, past administration and tenures, is ample and clear in its details.

241. In

* Janjmhow, Sulempore, Bithore, Sarh, Ghatumpore, Bhojneepore, Deirapore, Ackburpore, Russoolabad, Sheoly, Sheorajpore, Bilhour.

Appendix, No. 19.

241. In this district the Koormee tribes abound. They are a class of cultivators remarkable for industry and agricultural skill, in which they are stated to rival, if not to surpass, the Jats of the Western Dooab, but to have suffered severely from over-assessment. Mr. Rose appears to have given special attention to fix the assessment within such equitable limits as would give this valuable class of cultivators the full benefit of their improvements and good conduct.

242. The financial result of the settlement gives an average acre rate of assessment on the area in actual cultivation, of *Rs.* 2. 1. 3.

243. The amount of the revised jumma is 21,81,540 rupees, being a decrease of 1,42,461 rupees, as compared with the previous settlement. Resumed maafee lands, however, having afforded the very large revenue of 49,467 rupees, the actual loss to the treasury is only 92,994 rupees.

244. It has, it appears, been found necessary to allow of a permanent decrease in every pergunnah except two, and as eight-tenths of the whole culturable land are now under cultivation, little is to be expected in the way of enhancement of revenue at the close of the present term of settlement.

245. Appended to Mr. Rose's report are some remarks on the general tendency of the present revenue system; the evils which it is the means of correcting, and the benefits which it is calculated to secure. Among the latter he especially refers to the revised system of assessments, the alteration in reference to the period of paying instalments, the preparation of records of holdings and liabilities, and the proposed enactment legalizing the sale of component puttees.

246. The proceedings respecting the pergunnah of Sheorajpore have been matter of much discussion.

247. The effect of Mr. Rose's settlement was to establish the rights of the village mocuddams, and to declare the Rajah to be simply a superior, having a certain right, represented by a per-centage on the cultivation. Much diversity of opinion was entertained by different authorities as to the nature and extent of the rights of mocuddams. Former settlement* officers had considered the claims of the Rajah to the proprietary right to be valid, and the mocuddums to be merely hereditary managers, possessed of the right of village occupancy and management, only to be invalidated by default. Mr. Rose, on the contrary, held that the persons called mocuddums were the representatives of the proprietors of the soil, and that all and each of the proprietors whom they represented were entitled to the acknowledgment and free exercise of all the rights of proprietorship.

248. This settlement was made in accordance with the views of Mr. Rose, but the question of the justice of the decision, as between the Rajah and the mocuddums, became merged in the consideration of the serious consequences resulting from it to the mocuddums. The proprietary right having been determined in their favour, claims were preferred against them for the recovery of decrees which had been standing against them for years, but in satisfaction of which, while they were simply in the position of farmers, the land could not be seized. They consequently found themselves likely to be ruined by the proceedings intended for their benefit, and their new-born proprietary rights likely to be annulled by the transfer of the lately acquired property to other hands, in satisfaction of ancient claims.

249. The Lieutenant-governor regretted that any disputed accounts should have been so left by the settlement officer, that by the operation of the law as administered by the civil courts, parties whom it was intended to relieve should be made to suffer so materially in their interests. The mocuddums and other village proprietors in Sheorajpore were stated by the Lieutenant-governor, on his own personal knowledge, to have long flourished under the loose tenures prevailing in that pergunnah, ever since the commencement of the British rule, while they appeared to him now in danger of sinking under an attempt to define their rights too rigidly.

250. Such portion, therefore, of the settlement as affected the rights and tenures in Pergunnah Sheorajpore he excluded from the confirmation of the proceedings, and the Sudder Adawlut was requested to cause all processes issued against the mocuddums, in consequence of any titles acquired, or alleged to have been acquired, in virtue of the settlement, to be held in abeyance, and also to cause inquiry to be made into the circumstances under which the decrees against the mocuddums had been obtained.

CAWNPORE.

---

* Messrs. J. Muir and E. Reade.

CAWNPORE.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Revised Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Sheorajpore - -	34,852	21,293	1 10 8	2 11 9	56,117	58,210	2,093	—
Janjmow - - -	122,008	66,017	1 11 4	3 2 5	2,07,095	2,08,200	1,105	—
Bithore - - -	134,137	73,481	1 12 5	3 3 10	2,40,666	2,38,111	- -	2,555
Sarh Sulempore -	131,531	75,201	1 12 11	3 2 7	2,52,136	2,37,773	- -	14,363
Sheoly - - -	54,248	21,647	1 5 -	3 4 9	85,462	71,349	- -	14,113
Russoolabad - -	142,613	61,329	1 6 3	3 3 8	2,18,171	1,98,148	- -	20,023
Bilhour - - -	126,645	62,200	1 9 1	3 3 -	2,14,510	1,98,460	- -	16,050
Ackburpore - -	157,624	77,429	1 7 4	2 12 4	2,21,115	2,14,668	- -	6,447
Bhojneepore - -	175,602	90,158	1 1 7	2 2 4	2,16,620	1,93,496	- -	23,124
Ghatumpore - -	215,086	127,946	1 6 6	2 5 9	3,07,534	3,02,124	- -	5,410
Deirapore - - -	114,094	56,562	1 5 3	2 10 11	1,61,327	1,51,828	- -	9,505
Secundra - - -	89,355	49,013	1 3 7	2 3 7	1,43,248	1,09,179	- -	34,069

Average Acre Rate of Assessment per Acre on Cultivation - - - - - *Rs.*2. 1. 3.

Total Amount of New Assessment - - - - - - *Rs.*21,81,540

Amount of Decrease on previous Assessment - - - - - 142,461

FUTTEHPORE DISTRICT.

251. The proceedings connected with the settlement of this district were transmitted with the Revenue Narrative of 5th November 1844, No. 4, paragraphs 177 to 189.

252. These documents relate to the survey and settlement conducted by the late Mr. Timmins, and to the subsequent measures under the charge of Mr. J. Thornton, in consequence of the incompleteness of the first proceedings.

253. In his settlement report, Mr. Bird described the district as having escaped the calamity of over-assessment, and as noted for its fertility; and he considered that the settlement should be confirmed in perpetuity.

254. Mr. Timmins's report bears every indication of that officer's careful research in ascertaining the peculiarities and estimating the capabilities of the district, and the nature of the tenures under which the land is held. He made personal inquiry the basis of his proceedings. He found that the ryots, having no capital of their own, were obliged to borrow money at very high interest from the mahajuns, to obtain the means of cultivating their lands and of paying the first instalment of their rent to the zemindars. Thus the ryot seldom realized more than a bare subsistence, while the mahajuns were the most thriving class in the district.

255. The Board approved Mr. Timmins's proceedings, and recommended his settlement for confirmation; but his report was not considered by the Lieutenant-governor to afford data sufficient to admit of final orders being passed in confirmation of the settlement, and additional information was called for, which Mr. Timmins did not live to furnish.

256. Mr. Thornton was required, on Mr. Timmins's death, to report on the measures of the settlement, and submitted his report on the 7th November 1843. The report of Mr. Timmins was dated 30th September 1840.

257. The details submitted show the amount of the previous jumma, of that fixed by the settlement in the case of each pergunnah, and the actual condition and circumstances of the several pergunnahs. Dissatisfaction appears to have been excited in the district by the comparative lightness of the new assessment in the contiguous zillah of Allahabad, in which most of the larger Futtehpore landholders likewise possess estates; but, without reference to this and some other causes, Mr. Thornton considered the general demand upon the zillah too high for its natural resources, the rate of the demand on the cultivated land, *Rs.*2. 12. 9. per acre, being higher than in any other district of the North-Western Provinces.

258. The amount of Mr. Timmins's revised jumma was 14,17,761 rupees, being an increase of 86,518 rupees on the average jumma of the previous five years.

Appendix, No. 19.

259. The amount of the jumma as modified by Mr. Thornton, was 13,97,676 rupees, which is still an increase of 66,443 rupees on the previous jumma.

260. The resumed lands formerly held Lakeraj, had been registered as containing in the aggregate 17,270 beegahs, but neither their area by the new measurements, nor the jumma realized from them, can be actually stated, as some of the tenures are not to be traced at all in the measurement papers, and many of them were thrown into the khaliseh without separate jummas attached. With respect to the patches of rent-free land containing less than ten beegahs, Mr. Thornton states that he found that those which were not registered were measured together with the mass of the land, in the villages where they were situated, and no notice whatever was taken of them. The registered tenures under ten beegahs were, with few exceptions, resumed by the investigating officer, and many of them having at the time of settlement been confounded with the khaliseh, they cannot now be distinguished.

261. Few claims to pensions came before Mr. Thornton. He states that it did not come under his notice that any dispossessed maafeedars were in a condition requiring support, and he was of opinion that the attempt to correct any errors which might have been committed in reference to maafeedars, would be attended with much difficulty and inconvenience.

262. In confirming the revised settlement of Mr. Thornton, the Lieutenant-governor expressed his concurrence in the opinion that any interference which could now be exercised with regard to the maafee lands, would be unadvisable, and that it would be better to grant pensions to such of the former occupants of those petty tenures as might appear to stand in need of such means of support.

FUTTEHPORE.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Average Jumma of past Five Years.	Revised Jumma.	Increase.	Decrease.	REMARKS.
Kora - - -	147,789	71,980	2,04,377	2,03,254	- -	1,123	
Tuppajar - -	66,565	36,659	1,09,019	1,12,891	3,872	—	
Bindkee - -	52,939	30,498	95,767	94,537	- -	1,230	- - The statements submitted by Mr. Thornton do not afford information from which the average rates of assessment on the total and cultivated areas can be readily shown, and Mr. Timmins's Jumma Statements are not to be relied on, as his results have been set aside by the subsequent measures.
Kooliah - -	52,129	26,928	79,351	80,922	1,571	—	
Aryah Shah -	25,713	14,929	39,836	41,685	1,849	—	
Mootore - -	50,283	30,580	72,158	73,039	881	—	
Ghazeepore -	94,568	49,831	1,07,192	1,12,838	5,646	—	
Ekdulla - -	91,567	51,979	1,26,357	1,36,923	10,566	—	
Dhata - -	19,964	13,113	30,665	34,802	4,137	—	
Hulgaon - -	139,632	58,443	1,53,265	1,70,460	17,195	—	
Kotilah - -	26,067	14,835	34,465	37,287	2,822	—	
Huswa - -	89,420	40,834	1,08,372	1,16,423	8,051	—	
Futtehpore - -	133,086	66,296	1,70,389	1,82,515	12,126	—	

HUMEERPORE DISTRICT.

263. The proceedings relating to the settlement of Humeerpore are reported to us in paragraphs 203 to 211 of the Agra Revenue Narrative, dated the 20th February 1847, No. 1.

264. Of this district, the pergunnahs of Sumerpore, Moudha, Rath, Punwarree and Khurka were settled by Mr. Alien, and those of Calpee, Humeerpore, Khurela and Koonch by Mr. Muir.

265. The settlement of this district had not been reported at the time of Mr. Bird's departure from India; but as "everything was fixed," he enters at some length into the principles on which it had been conducted. He remarks on the previous over-assessment of the district, and on the causes which produced erroneous impressions of its resources and capabilities. The climate he describes as unhealthy, and the land as incapable of irrigation. The reductions which have been made in the jumma, he does not consider to be excessive; and he is of opinion that no increase can be demanded at the termination of the present settlement, although a re-distribution of the jumma will be advisable.

266. The reduction of the large byachara tenures, and the establishment of individual responsibility, is a measure which calls forth the approbation of Mr. Bird, since he considers

ders that it divests resistance to the demands of Government of combination and vigour, and ensures the co-operation of the well-disposed of the community. The late Lieutenant-governor, in his general review of the settlement, paragraph 17, does not admit the correctness of these premises and conclusions with respect to the reduction of the superior tenures, and the present Lieutenant-governor is of opinion that departures from established usages require great caution and judgment. Appendix, No. 19.

267. The respective reports of Messrs. Muir and Allen contain much information relative to the geography, agriculture, manufactures, soils, and general characteristics and capabilities of the district. Each of these gentlemen enters at very great length into the past history of the portion of the district settled by him; describes it as having been greatly over-assessed, and brings to prominent notice the causes which led to, and the results which followed, its over-assessment. These subjects, and the various points connected with them, were carefully reviewed in our despatch, dated the 24th April 1835 (No. 3), in which we took a retrospect of the affairs of the district from the time of its cession to the British Government by the Peishwa, in 1803–4. The views taken in that despatch are fully borne out by the present reports, and it will therefore be unnecessary to enter into a recapitulation of them.

268. The soil of Bundelcund is described as being incapable of irrigation, from the circumstance of its opening into large fissures, in which the water is lost, and from the depth at which water lies below the surface. Cotton and al* are the two principal articles of trade. For the growth of the former, Bundelcund is represented as peculiarly adapted, and at one period the purchases on account of Government are said to have amounted to 40, and those on account of private individuals to 18, lacs of rupees.

* A fine red dye.

269. Adverting to the wretched and impoverished state of the district, and deeming the object of the settlement to be to regain the lost confidence of the people, the settlement officers proceeded with a view to the determination of the amount of relief to be granted, rather than the amount of increase to be demanded.

270. The settlement was based on the double classification of land and villages, the latter being determined with reference to the former. After having ascertained the average rent-rates of the different soils, the settlement officers formed from them their revenue rates, with due advertence to the fiscal history of the village to which they were to be applied. By each of these gentlemen the greatest care seems to have been taken to guard against the adoption of excessive rates. They appear to have been, throughout, actuated by a desire to promote the welfare of the people, justly deeming the interests of Government to be identical with it.

271. Mr. Allen describes the soil of Punwarree as very inferior to that of the other pergunnahs settled by him. This natural disadvantage is aggravated by the intersection of the boundaries of foreign states, the princes of which possess an influence so great, that none but their relatives can venture to take villages, and the variations in the rates of assessment on this pergunnah are consequently very great.

272. Of the pergunnahs settled by Mr. Muir, Pergunnah Koonch possesses the best natural capabilities, and is chiefly cultivated by Koormies, to whose great industry and agricultural skill allusion has been made in our review of the settlement of the Cawnpore district.

273. The prevailing tenure in Bundelcund is byachara, according to which an extensive brotherhood is responsible for the revenue, and their individual shares and responsibilities are determined by conventional rules. As the whole community almost invariably made common cause with individual defaulters, these tenures are liable to create difficulties in the realization of the just dues of Government, and it was therefore deemed expedient, by the settlement officers, to declare the separate thokes separate mehals.

274. The number of estates which had fallen into the hands of Government furnished clear and lamentable evidence of over-assessment. In consideration of this latter circumstance, the settlement officers furnished lists of estates which they recommended for restoration to their original proprietors.

	Estates.	Jumma.
Mr. Muir -	51	*Rs.* 72,327
Mr. Allen -	35	34,979

275. The police have been provided for in money payments, in consequence of which, there is an apparent, but not real, decrease in the jummas of many villages. It was not considered just to make an increased charge on that account, and therefore it often happens that estates pay the same jummas as formerly, while the Government receipts are diminished.

276. The financial results of the settlement exhibit an acre rate, on the area in actual cultivation, of 2 rupees in the pergunnahs settled by Mr. Muir, and *Rs.*1. 10. 1. in those settled by Mr. Allen. The average acre rate of the whole district will thus be *Rs.*1. 12. 8. In Mr. Muir's pergunnahs, the former jumma was 6,66,200 rupees, and the present is 6,03,784 rupees, showing a decrease of 62,416 rupees. The present jumma in Mr. Allen's pergunnahs is 6,71,833 rupees, the highest jumma of the previous settlement having been 8,01,311 rupees, and the average jumma of the last five years 7,81,286 rupees, showing a decrease of 1,19,478 rupees on the highest, and 1,09,453 rupees on the average jumma of the previous assessment. The total decrease, therefore, is 1,81,894 rupees, or, if the average of the last five years be taken for Mr. Allen's pergunnahs, 10,025 rupees less than that sum. As the jumma is russeedee, the decrease is, in the first instance, somewhat greater than that above shown.

Appendix, No. 19.

277. In the resumption of maafee land, when any doubt existed of the justice or propriety of resuming it, the question has been set aside for future investigation. All patches under 10 beegahs in the *bonâ fide* possession of needy maafeedars, have been unconditionally released. Resumed maafee lands have been settled at very light rates with the maafeedars, to whom pottahs were granted, detailing all particulars.

278. In Mr. Allen's pergunnahs "no rent-rates have been recorded or thought of for land not now under cultivation," because it was thought that the proprietor should be left to make his own terms "without being fettered in his endeavours to improve his estate by any fanciful rates recorded at the time of settlement." With regard to the waste land in Mr. Muir's pergunnahs, he deemed it "a matter of most pressing importance that strong inducements should be held out for bringing it under the plough;" and he has accordingly "prevailed on the zemindars to embody a provision in the rent-roll, specifying a low and progressive rent for reclaimed land, and binding themselves to continue possession to the reclaimer at reduced rates."

279. Great care appears to have been bestowed on the preparation of the Assameewa jummabundees, and on the revision of the kistbundee.

280. Mr. Muir proposed the transfer of six* villages to Jalown, and also the incorporation of Pergunnahs Calpee and Koonch with that district.

281. These proceedings met with the approval of the Board of Revenue, who brought to favourable notice the zeal and activity of Messrs. Muir and Allen. They concurred in the recommendations of the local officers for the reinstatement of the old zemindars. The reductions in the jumma were not deemed to be larger than the state of the district required, and it was observed that no increase could be demanded. It was noticed that no provision had been made for a road fund.

282. The Lieutenant-governor's attention was called to the subdivision of byachara estates. The Board were of opinion that the constituting of separate thokes, separate mehals, and the separation of land and jumma on each particular puttee, had been regarded by the people as a declaration of the independence of each puttee. This, they were of opinion, was intended at the settlement, and they could not "bring themselves to consider that the orders of Government, which destroy this independence, were founded on good policy, or in accordance with the provisions at the settlement."

283. The Board add that they "desire to notice this the more, because Government have so frequently, and so seriously pressed upon them the great importance of the settlement and of Act I. of 1841, as enabling the revenue authorities to ascertain the individuals in a putteedaree estate who were in balance, and empowering them to deal with that individual default; whereas the result arrived at is, that instead of dealing with individual default, those who are not defaulters are to be made to pay or suffer the penalty of those who are."

284. The Lieutenant-governor gave his sanction to the revised jumma, and the reinstatement of the old zemindars on the 13th April 1845, reserving any further observations for another opportunity.

285. Accordingly, on the 30th of the same month, the Lieutenant-governor communicated to the Sudder Board of Revenue, that the result of a visit which he had paid to Bundelcund had increased his confidence in the soundness and moderation of the settlement. He considered that credit was due not only to Messrs. Allen and Muir, but to Messrs. Taunton and G. H. Alexander, who had subsequently taken charge of the district.

286. He thought Mr. Allen had exercised a sound discretion in forming the separate thokes into separate mehals. The properties, he remarked, were distinct, sometimes lying in one place, but more generally intermixed. Mr. Muir appeared to have made this change more extensively, although the 158th paragraph† of his report might appear to leave a doubt whether the new mehals have been entirely separated from one another.

287. The Lieutenant-governor observed that there was no substitution of "individual" for joint responsibility. Both officers had stated that the new mehals contained several puttees, which implies a joint responsibility. He remarks, "the communities were before large and unwieldy, they are now small and manageable. The responsibility is now as before, primarily, individual; secondly and ultimately joint." He did not suppose that the people conceived that their joint responsibility was dissolved. He dwells at very great length on this subject, because it appeared to him "both from the reports of the settlement officers and the remarks of the Board, that these circumstances have not received that full consideration which their importance demands.

"The British Government has found existing in the North-western Provinces, a curious and intricate state of property, to which the people are warmly attached. The Government commenced by disregarding the peculiarities of the tenures, and soon induced a most deplorable state of confusion. Zemindarree, talookdarree, moostajurree settlements, and sales

---

* Pergunnah—Calpee. Benowra.
„ Jelalpore Khurela.
„ „ Kotra.
Pergunnah—Jelalpore Sonehta.
„ Khurela Buroo.
„ „ Muhretee.

† "In all cases, the greater part, in some the whole, of the culturable land was completely divided. In others, even the waste land was held separately, and little more than the right of the village in common."

sales of estates for arrears of revenue, made without inquiry or consideration, produced extensive ruin and distress. The Special Commission, under Regulation I. of 1821, and detailed settlements under Regulation VII. of 1822, have been the appropriate and effectual remedies. The sound principle has now been asserted and acted on, that it is the duty of the Government to ascertain and protect all existing rights, those of the poor and humble villager, as well as those of the rich and influential talookdar. In so far as this is done with care and diligence, will the measure be successful in placing property on a sound and healthy footing.

"There is a further process to which attention may be directed, and that is, the gradual alteration by the people themselves of those customs or usages in their communities, which have arisen under a form of Government very different from that which now exists, and which are ill adapted to foster that industry which it is the tendency of the present state of things to encourage. These changes require much care and judgment. They will succeed in proportion as they are understood both by the officers of Government and the people, and are fairly carried out.

"This operation should be conducted with much care in Bundelcund, where the bej burra tenures prevail. What has been done in Humeerpore appears to have been well done, and has been hitherto successful."

288. The Board were desired to communicate to Messrs. Allen and Muir the approbation with which their exertions were regarded.

289. With respect to the road fund, the Lieutenant-governor observed that 1 per cent. on the Government jumma has been contributed for that purpose, a judicious management of which, will, he considers, exert a most beneficial effect on the district.

HUMEERPORE.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Average Jumma of the last Five Years.	Revised Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Khurka - - -	40,649	16,891	- 10 10	1 10 2	33,915	27,702	- -	6,213
Moudha - - -	147,231	84,093	- 15 -	1 10 2	1,47,201	1,37,969	- -	9,232
Punwarree - -	271,729	128,873	- 10 9	1 6 9	2,11,369	1,83,350	- -	28,019
Rath - - -	203,406	107,877	- 14 4	1 11 -	2,25,132	1,82,464	- -	42,668
Someerpore - -	153,910	74,474	- 14 7	1 14 2	1,63,669	1,40,348	- -	23,321
TOTAL - - -	816,925	412,208	- 13 2	1 10 1	7,81,286	6,71,833	- -	1,09,453

Average Rate per Acre - - - - - - - - - - - - *Rs.* 1. 10. 1

Amount of New Assessment - - - - - - - - *Rs.* 6,71,833

Amount of Decrease - - - - - - - - - 1,09,453

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Revised Jumma.	Increase.	Decrease.	Remarks.
			Rs. a. p.	*Rs. a. p.*					
Calpee - - -	- -	35,855	- 11 3¼	2 1 11	93,423	78,410	- -	15,013	The total area in acres is not to be found in the report of Mr. Muir.
Humeerpore - -	- -	39,028	- 14 1	1 13 2	77,600	71,433	- -	6,167	
Jelalpore, Khurela -	- -	153,493	- 12 7	1 10 1	2,75,800	2,51,143	- -	24,657	
Koonch - - -	- -	70,555	2 1 10	2 13 3	2,19,377	2,02,798	- -	16,579	
TOTAL - - -	- -	298,931	- 15 11	2 - -	6,66,200	6,03,784	- -	62,416	

Average Rate per Acre - - - - - - - - - - - - *Rs.* 2 - -

Amount of New Assessment - - - - - - - - *Rs.* 6,03,784

Amount of Decrease - - - - - - - - - 62,416

Appendix, No 19.

BANDA DISTRICT.

290. With paragraphs 213 to 216 of the Agra Revenue Narrative, dated 20th February 1846, (No. 1), were transmitted to us certain proceedings relating to the settlement of the district of Banda.

291. The visit of the Lieutenant-governor to Banda, as communicated to the Board of Revenue in his letter, dated the 12th April 1845, was not attended with the satisfactory results which followed that to the district of Humeerpore. The settlement which had been effected by Mr. Wright had failed. The failure had been variously attributed to over-assessment, bad seasons, or defective record of rights. But though original over-assessment had acted as injuriously in Banda as in Humeerpore, the recent assessment did not appear to be more heavy in the former than in the latter. Neither did the last three seasons appear to have been particularly unfavourable. But the failure was chiefly ascribable to two causes: 1st. The hostility between the collector, Mr. Masson, and the settlement officer, Mr. Wright: 2d. The erroneous record of rights arising from Mr. Wright's imperfect knowledge of the bej burrar tenure, which prevails largely in Banda. The note on this subject recorded by the Lieutenant-governor for the guidance of the local officers, contains some valuable information on the varieties of this peculiar tenure.

292. The settlement proceedings have been made over to Mr. Rose, who has been invested with full powers of revision. Instructions have been issued for his guidance, and the Board have been requested to afford him every assistance in the shape of additional establishments.

293. Some more recent proceedings with respect to this district will be noticed in our concluding remarks.

ALLAHABAD DISTRICT.

294. The proceedings connected with this district were reported in the Revenue Narrative, dated 15th April 1841, paragraphs 79 to 84. The district is considered to be in a very flourishing and prosperous state, and does not appear to have suffered much heretofore from over-assessment. It comprises the 15 pergunnahs named below,* the two latter of which were settled by Mr. Speirs in F. 1239–40 (A. D. 1832–33.) The remainder have been settled by Mr. Montgomery.

295. The settlement is characterized by two facts worthy of notice, namely, that an unusually large increase has been obtained on the revision, amounting to nearly two lacs of rupees; and that the measures of the settlement officer were carried on and completed with a remarkable degree of expedition.

296. At the same time, the proceedings justify the belief, that the settlement is fair and equitable; and it is reported to have given general satisfaction. When the arrangements had, moreover, been in force for a whole year, the revenue is stated to have been collected easily and without arrear, and without any coercive measures.

297. The district appears, from its position and peculiarities, to possess advantages singularly calculated to ensure its agricultural prosperity, being always secure of an extensive demand for its produce during the continuance of the annual fair. In ordinary times, the price of grain at Allahabad is stated to be high; but it appears that prices are never liable to the great fluctuations which occur elsewhere; and that even in the year of the famine, so disastrous to other districts, the home market was amply supplied: and the variation from other years by no means great.

298. Mr. Montgomery had apparently the advantage of having, for the scene of his operations, a district remarkable for the enjoyment of a more than ordinary amount of agricultural and financial prosperity; and in not being obstructed and thwarted in the conduct of measures, always from their nature unpopular, by the existence of distress or discontent among those whose interests were confided to his care.

299. The survey was commenced in February 1838, and finished in February 1839. The preparations of the papers for settlement were commenced in June 1838, and the assessment was completed by the end of April 1839.

300. Mr. Montgomery's operations appear to have been carried on on a very extensive scale,—the principal part of his system being, that, instead of having, as was formerly the case, only one establishment at work, he had 10, whose duties were quite separate and independent of each other, and whose work it was his duty to superintend.

301. Mr. Montgomery states, that he found no difficulty in superintending these several establishments; that he was able to do so in addition to his other duties; that they all worked on one system, which the superintendents were conversant with, before they were entrusted with the duties; and that the whole was effected with much less trouble than the preparation of one pergunnah under the old system.

302. In one portion of the district, special circumstances rendered Mr. Montgomery's adjudication unusually difficult, viz., the Pergunnah of Kyraghur. It is of great extent, having an area of 675 square miles, and yielding a jumma of 3,38,726 rupees. During a period of nearly two centuries it had been held by a family of Ghurwar Rajpoots, the head of whom, at the time of the settlement, was Rajah Lal Chutpal Singh.

303. Mr. Montgomery represents that nothing could exceed the misery and wretchedness of the inhabitants of the pergunnah, who have been entirely under the control of the Rajah, and

* Atherbun, Arail, Jhonsee, Chail, Secundra, Soran, Keraree, Kurrah, Hundeeah, Mizapore Chowharee, Muh, Newabgunge, Khyraghur, Burroh, Chowkundra.

and exposed to the greatest tyrranny and hardship. The villages are described as depopulated to the extent of nearly half their inhabitants, and the soil is only cultivated to the extent of half its capability. Notwithstanding so much misery and misrule, however, the old village communities have, it appears, in most instances, clung tenaciously to their estates. In some villages these communities have uninterruptedly held their estates in farm from the Rajah; others have only so held them occasionally, and some have never so held them at all. A stranger, when he has in any case been put over their heads, has generally underlet the estate to them.

304. The Board's principle of making the settlement with the mocuddums, or village communities, in all talookdarree estates, when such a state of things is found to exist, is noticed by Mr. Montgomery as having been "most wisely, for the happiness of many," recognised by Government. The existence of proprietary communities with a right of management and occupancy, is found in this pergunnah, he states, in a more or less perfect state, according as the several communities had more or less power to withstand the Rajah's influence, he being considered the head, or talookdar, and as such, of course, entitled to his talookdarree allowance, and nothing more.

305. Mr. Montgomery reports that he accordingly made the settlement with the village communities where they were found to exist; and where no communities were in existence, the settlement was made with the Rajah. In mocuddummee estates, an allowance of 18 per cent. was granted to the Rajah, the gross amount of whose talookdarree allowance is 47,823 rupees.

306. The assessment of the amount of the Government demand in this pergunnah appears to have been somewhat difficult, in consequence of the ruined condition in which many of the villages were found.

307. The settlement of Pergunnahs Barrah and Chowkundra, which was completed by Mr. Speirs under Regulation VII. of 1822, expires in F. 1254 (1847); but Mr. Montgomery has extended the term till the end of F. 1276, making it to correspond in period with the general settlement of the district.

308. The financial result of the settlement shows an average acre rate of assessment on the area in actual cultivation, of *Rs.* 2. 2. 6.

309. The aggregate amount of the revised jumma is 21,89,957 rupees, being an increase of 2,64,800 rupees on the amount of the previous assessment.

ALLAHABAD.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Revised Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Atherbun	71,168	44,685	1 7 1	2 4 9	96,731	1,02,806	6,075	—
Arail	164,770	104,057	1 6 7	2 3 5	2,09,946	2,30,181	20,235	—
Jhonree	70,808	48,955	1 6 7	2 – 8	96,217	99,892	3,675	—
Chail	209,011	118,138	1 1 –	1 14 1	1,95,518	2,22,259	26,741	—
Secundra	104,905	51,546	1 4 2	2 9 1	1,24,153	1,32,106	7,953	—
Sooram	90,289	48,093	1 5 9	2 8 10	1,17,299	1,22,681	5,382	—
Keraree	93,276	53,452	1 – –	1 11 11	83,557	93,477	9,920	—
Kurrah	145,895	73,560	1 2 5	2 4 –	1,61,888	2,01,112	39,224	—
Hundeeah	87,953	51,871	1 11 9	2 15 2	1,49,184	1,52,905	3,721	—
Mirzapore Chowbaree	12,314	5,866	1 8 3	3 3 4	18,037	19,042	1,005	—
Muh	94,605	56,758	1 7 10	2 3 6	1,35,502	1,39,298	3,796	—
Newabgunge	59,878	37,982	1 8 10	2 7 3	84,950	93,226	8,276	—
Khyraghur	426,386	215,029	– 14 3	1 12 2	3,38,725	3,83,718	44,993	—
Burroh	155,749	86,389	1 4 4	2 5 –	1,10,700	1,93,915	83,215	—
Chowkundra	3,237	1,127	1 – –	2 15 3	2,750	3,339	589	—

Average Acre Rate of Assessment per Acre on Cultivation - - - - - *Rs.* 2. 2. 6.

Total Amount of New Assessment - - - - - *Rs.* 21,89,957

Amount of Increase on previous Assessment - - 2,64,800

Appendix, No. 19.

FIFTH, OR BENARES DIVISION.

310. The settlement proceedings in the Benares division have been reported to us at long intervals.

Agra Revenue Narrative.

No. 1. Feb. 8, 1838, par. 81.
3. Aug. 12, 1839. „ 79.
5. Oct. 15, 1840, „ 102 to 110.
2. Apr. 11, 1842, „ 116 to 118.
3. Apr. 21, 1843, „ 150.
2. Apr. 1, 1844, „ 152 to 155.
7. Dec. 11, 1843, „ 161, 162.
2. May 10, 1846, „ 222 to 235.
2. May 10, 1846, „ 239 to 248.
4. Nov. 5, 1844, „ 205, 206.
1. Feb. 20, 1846, „ 222.
1. Mar. 15, 1847, „ 215.
2. May 12, 1847, „ 164.
2. May 30, 1848, „ 212 to 214.

5. Oct. 15, 1840, „ 102 to 109.
2. Apr. 11, 1842, „ 116 to 118.
3. Apr. 21, 1843, „ 150.

311. This division comprises the following districts:—

1. Gorruckpore.
2. Azimghur.
3. Ghazeepore.
4. Jounpore.
5. Benares.
6. Mirzapore.

GORRUCKPORE DISTRICT.

312. The proceedings connected with the revision and settlement of this district have been transmitted with the Revenue Narratives of the dates noted in the margin.

313. Mr. Bird, in his report, describes the district as very fertile, and most advantageously circumstanced; and he expects that, after the lapse of the present term, it will yield a large additional revenue, which may be expected to arise from the assessment of the increased area brought under cultivation, and from an enhanced rate on the lands assessed at the present time.

314. The striking characteristic of this settlement is the extraordinary increase obtained in the amount of the Government jumma, the revenue being raised from seven lacs to twenty lacs. The increase, which is observable in all the pergunnahs, arises partly from the enhancement of the Government demand in villages considered to have been formerly too lightly assessed, and partly from the large quantities of additional land brought under assessment, on the results of the professional survey.

315. The demand now fixed is stated to have been evenly distributed over the whole district, to be "moderate to a degree unexampled in other districts," and to have been collected without difficulty.

316. With the exception of jungle grants, which are to run for 50 years, the duration of settlement has been fixed at 20 instead of 30 years, the Sudder Board being of opinion that at the expiration of the shorter period, a jumma averaging *Rs.* 1. 8. per cultivated acre may fairly be fixed, by which an aggregate revenue of 30 lacs would be obtained without injury to the prosperity of the district, and without causing any difficulty in collection.

317. The released nankar villages in the possession of the Rajah of Bansee, Pergunnah Russoolpore Ghans, were the subject of much discussion. The lands in question were released in perpetuity by the special deputy collector employed on the trial of maafee cases, but the Sudder Board, believing that the facts did not warrant the decision, and that nankar is not an hereditary tenure, directed an appeal from so much of the decision as ordered a perpetual release; leaving the lands to the Rajah for life.

318. The appeal was decided in favour of Government, by the Sudder Commissioner at Patna; Mr. Reade, the settlement officer, appealed to the Lieutenant-governor in favour of the Rajah, whom he described as deserving of every indulgence and liberal consideration, on the score of his poverty and pecuniary embarrassment, as well as of the great antiquity and respectability of a family at one time the most influential in the district.

319. The Rajah's income was derived from his nankar villages, and from a nankar money allowance. The villages were given 400 years ago, as a mark of favour by the Emperor of Delhi, to the family, who had enjoyed them uninterruptedly ever since, and whose title had been repeatedly acknowledged. The allowance had been enjoyed only since F. 1186 (A. D. 1779), and was in its nature temporary and variable. The settlement officer recommended that the money allowance, which had been suspended from the date of the demise of the late Rajah should cease altogether, but he strongly urged that the nankar villages, 87 in number, should be confirmed to the present Rajah and his heirs in perpetuity.

320. The Lieutenant-governor did not consider it expedient to give up entirely, the benefits secured by the decision of the special Commissioner at Patna, nor to abandon the principle laid down by the Sudder Board, that such lands, granted nankar, are fairly resumable by the State. But in the specific case, he did not deem it desirable to enforce the total resumption. He directed that the present Rajah should be continued in possession for his life, without the right to alienate or dispose of any portion of the grant. That on the death of the incumbent Rajah, the name of his successor should be reported to Government, who would make an extension of the grant in his favour, such renewal to be necessary on every lapse.

321. The money allowance was declared to have lapsed.

322. The pergunnah of Tilpore is the subject of a report by the settlement officer, in whose opinion the proprietary right of the entire pergunnah belonged to the family of the ex-Rajah of Bootwul.

323. On the assumption of the management of the territory in 1804, an allowance of 4,000 rupees per annum was sanctioned by Government as a subsistence for the Rajah's family. This allowance was from time to time increased as an equivalent for what was taken from the family, and, at the period of the settlement, amounted to 700 rupees pe month. The actual occupants of the land were then allowed to engage with Government free from the payment of malikana. The settlement officer recommended that the Rajah's stipend should be fixed definitively at 1,000 rupees per month, in lieu of all claims, especially considering that his zemindarree right has been acknowledged, and that the rent-free tenures originally assigned to him as part of his maintenance had been resumed.

324. The Board were not satisfied as to the existence of any well-founded proprietary right on the part of the family. They were of opinion that the titular Rajah of Bootwul had never held possession of Tilpore "within the memory of man, or within a period traceable by history, or by authentic tradition."

325. At the same time, in maintaining what they considered an important principle, that a title which had become obsolete in the course of events, is not to be pleaded as property, or as giving any claim to compensation, they disclaimed all desire to stand between the ex-Rajah and the liberality of Government.

326. The Lieutenant-governor deemed Mr. Reade's observations in support of the Rajah of Tilpore's claims so far worthy of consideration, as to induce him to confirm the proposition for the assignment to the Rajah and his lawful heir of an allowance of 1,000 rupees per mensem.

GORRUCKPORE.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.	Remarks.
			A. p.	*Rs. a. p.*					
Salempore Majhowlee	362,349	211,884	10 –	1 1 –	61,481	1,35,339	73,858	—	The statements connected with the financial results in this District are not sufficiently complete to admit of any totals being furnished, on the accuracy of which the necessary reliance could be placed.
Aurungabad Nuggur	130,324	76,250	9 5	1 – 2	51,463	72,928	25,465	—	
Mhowlee - -	242,833	117,677	8 11	– 12 4¾	61,481	1,35,339	73,858	—	
Sylhet - - -	176,025	55,050	5 2	– 15 6	16,873	58,204	41,331	—	
Sidhora Jobna -	592,816	221,540	6 10	1 2 4	83,706	2,53,535	1,69,829	—	
Munsoonuggur Busta	173,419	91,452	10 –	1 1 7	42,559	1,00,619	57,558	—	
Milghur Buckra -	350,313	167,964	8 8	1 2 –	61,579	1,89,671	1,28,092	—	
Russoolpore Ghans -	200,598	121,995	10 4	1 – 10	1,28,385	62,356	66,029	—	
Bhewapore - -	89,181	35,681	7 4	1 2 3	17,270	40,759	23,489	—	
Amorha - - -	170,665	106,755	12 6	1 4 –	1,13,052	1,33,848	20,796	—	
Tilpore - - -	187,032	45,895	5 –	– 14 5	11,523	37,924	26,401	—	
Beruckpore - -	123,412	12,937	- -	- -	2,121	7,862	5,741	—	
Havelee - - -	920,167	262,569	- -	– 14 5	79,859	2,38,247	1,58,348	—	
Ruttunpore Bansee -	524,596	217,381	8 7	1 1 2	83,663	2,33,880	1,50,217	—	

AZIMGHUR DISTRICT.

327. This district comprises the pergunnahs noted below.* The settlements were completed by Mr. Thomason, with the assistance of Mr. Montgomery; reported in the Agra Revenue Narratives, dated 8th February 1838 (No. 1), paragraph 81; and 12th August 1839 (No. 3), paragraph 79; and briefly noticed in our despatch, dated 31st March 1841 (No. 4).

328. Mr. Bird represents this to be a most fertile, productive, well irrigated, and well cultivated district, possessing every element of agricultural prosperity." He considers the pergunnahs of Deogaon, Mahomedabad and Nizamabad, to be fully cultivated and assessed; but, with regard to the latter, he is of opinion that, as it was "the theatre of the first

* Nizamabad, Churreeakote, Khurreeah Mittoo, Bilkabuns, Deogaon, Mahowmut Brinjum, Mahal, Mahomedabad, Atrowba Zilhenea, Kowreah, Gopalpore, Sugree, Ghoosee, Nuthoopore.

Appendix, No. 19.

first attempts at settlement before the present was formed, the *vile corpus* of fiscal experiment," it was not so satisfactorily done as the rest, and should, therefore, be revised at the expiration of the present settlement, with a view to the equalization, but not to the enhancement of the Government demand. He considers that the rates in the other pergunnahs ought not to be enhanced, but that the revenue "may fairly yield an enhancement proportioned to the increase of cultivation."

329. In addition to the several reports of Messrs. Thomason and Montgomery, on the last ten of the pergunnahs now under notice, Mr. Thomason drew up a report on the completion of the settlement embracing the whole district. This document possesses more than ordinary interest, involving a careful record of the principles and details of the settlement, and a scientific and discriminating inquiry into the diverse and intricate landed tenures prevailing in Azimghur. He describes the different persons in whom the proprietary right rests, illustrating by historical instances the mode in which it has been acquired, and defines the various holdings, and the rights and liabilities of different classes and individuals.

330. The country is represented by him to be well irrigated and fertile. Its principal products are sugar, indigo and opium. The former is the staple produce, for the cultivation of which the soil appears to be peculiarly adapted. It yields a very high rent, generally 12 or 15 rupees per acre; and in Pergunnah Muhal, where the finest sugar land (which is stated to yield as abundantly as some of the old West India lands) is situated, it ranges as high as 30 or 40 rupees per acre. It has been calculated that the district annually produces 288,916 cwt. of sugar of the first, and 115,989 cwt. of sugar of the second quality; all the raw produce being manufactured within the district, and exported in the refined state.

331. With regard to indigo and opium, neither the climate nor the soil is peculiarly favourable to the former. The jealousy of the zemindars, on account of the receipt by the koormies, who are the chief cultivators of the poppy, of advances from the Opium department, retards the cultivation of the latter; and the high price of, and great demand for, sugar, operates as a check on both. Mr. Thomason is of opinion that the cultivation of the poppy plant might be greatly extended, as the eastern portion of the district is peculiarly adapted for its production.

332. The principles by which the settlement officers were guided, appear to differ materially in respect to the basis of assessment from those which were observed in other districts; there was also an increase of jumma in every pergunnah. As the former assessment was light, less caution was considered necessary in fixing the Government demand than in over-assessed districts. Mr. Thomason states, that although the rates are high, it must be borne in mind that sugar, opium and indigo are the most remunerative crops; and that these crops were, in 1833-4, at which time the rates were assumed, in small demand, and the market much deranged. The few cases of recusancy, and the collection without balance of the revenue in those pergunnahs in which the new settlement had, at the time of Mr. Thomason's report, come into operation, furnished evidence of its moderation and equality.

333. Throughout the whole of this district the greatest perplexities were occasioned by the intermixture of lands and villages; and in many instances, transfers were found necessary to clear them up; the adjustment of boundary disputes, and the determination of the relations subsisting between different persons and classes of persons, were therefore matters of very great difficulty. Arbitration was generally resorted to for these purposes; but the venality of the arbitrators, which became matter of notoriety, demonstrated its inexpediency. Although Mr. Thomason does not contemplate this portion of the settlement with satisfaction, he is of opinion that the good which has been effected preponderates over the evil; and that the errors thus produced cannot be revised except in a civil court.

334. Great labour and attention appear to have been bestowed on the adjustment of the rights of coparceners, and of the rates payable by them and by non-proprietary cultivators; and this measure has given universal satisfaction.

335. In the formation of his revenue rates, Mr. Thomason being of opinion that many objections existed against adopting the nature of the soil as the basis for the classification of the land, and deeming the better recognised method of distinction between the rates per mijhai mittoo (according as the land is situated near to, or distant from, the village site) to be uncertain, divided the land into rubbee and kurreef; meaning by the former, land capable of producing sugar-cane and the higher crops, and by the latter, rice land. These denominations of land were again divided under subordinate heads; and this plan was stated to be of great assistance in judging of the capabilities of the land and the resources and management of the cultivation.

	Acres.
Deogaon	3,361
Muhal	21,057
Mahomedabad	21,006
Total	45,424

	Rupees.
Deogaon	3,334
Muhal	19,714
Mahomedabad	18,793
Total	42,841

336. One of the most remarkable features of the present settlement is the great quantity of resumed rent-free land. In the three Pergunnahs of Deogaon, Muhal and Mahomedabad, alone, it amounts to 45,424 acres, bearing a jumma 42,841 rupees; while in the same pergunnahs there are but two cases of release in perpetuity. All claims to hold land rent-free have been investigated and disposed of. An uniform principle was observed in the settlement of this class of tenures, which, it appears, has been made with the person legally in possession of the zemindaree right, protection being given to under-tenants against encroachments.

337. The organization of an efficient police, and the introduction of an improved system of keeping the records and accounts, received the careful attention of the settlement officers.

338. The financial result of the settlement shows an acre rate of 1 rupee on the whole area,

area, and *Rs.* 2. 2. 6. on the area in actual cultivation. The previous assessment was 10,38,958 rupees, and the present assessment is 13,57,419 rupees, which gives an increase of 3,18,457 rupees.

339. The proceedings of the settlement officers met with the unqualified approbation of the Commissioner, Mr. Currie, the Sudder Board and the Lieutenant-governor. The Sudder Board noticed, in a marked and prominent manner, their sense of obligation to Mr. Thomason, who had heartily entered into their views, perfectly comprehended their plans, and carried them into execution with great skill and judgment. The exertions of Mr. Currie and Mr. Montgomery were also favourably noticed, as well by the Lieutenant-governor as by the Board.

340. The only individual case which appears to demand observation is that of Talookah Zuhur, Pergunnah Kowreah, which furnishes an example of the refusal of a purchaser to engage with Government for the payment of the revenue. This talookah had long been a source of annoyance to the revenue authorities, and although lightly assessed, the revenue had been collected with difficulty. It was settled by Mr. Bird in F. S. 1238. The estate was sold by public auction to Girdharee Loll, and purchased from him, by private sale, by Baboo Note Singh. The son of the latter, Shurhundial, refused to have anything to do with the settlement, and it was let in farm to the old zemindars.

341. Much discussion took place respecting this estate. The Commissioner, with whom the Board concurred, proposed a revision of the settlement, with a view to the reduction of the assessment, which he thought too high, and a formal purchase of the estate from Shurhundial.

342. The Lieutenant-governor stated that he would be prepared to take the subject into future consideration; but that any reduction in the government demand must be preceded by some arrangement, under which the old zemindars might be restored to their possessions, and reap the benefit of the reduction.

343. The principles of the settlement in this district involve some points of great importance, with reference, especially, to the divisions and subdivisions of rubbee and khureef lands, as the basis of the assessment.

AZIMGURH.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Previous Jumma.	Revised Jumma.	Increase.	Remarks.
			Rs. a. p.	*Rs. a. p.*				
Nizamabad - -	281,667	126,110	1 1 2	2 2 8	2,02,727	3,03,022	1,00,295	
Chureeakote - -	47,074	23,959	- 14 10	1 13 1	30,110	43,604	13,494	
Khurreah Mittoo -	14,800	6,472	- 11 2	2 3 4	10,347	14,288	3,941	
Bilkabuns - -	38,829	19,982	- 13 9	2 - -	33,274	39,937	6,663	
Deogaon - - -	124,828	57,210	- 15 6	2 1 10	1,12,271	1,21,085	8,814	
Mahowmut Brinjum -	14,304	4,886	- 13 1	2 6 5	9,686	11,727	2,041	
Mahal - - -	167,045	79,571	1 5 5	2 12 11	1,71,627	2,23,485	51,858	
Mahomedabad - -	197,406	81,061	- 13 12	2 2 1	1,33,524	1,72,533	39,011	
Ahowla Zilhenea -	74,498	43,867	1 1 6	1 14 -	76,511	81,471	4,960	
Kowreah - - -	38,611	20,924	- 15 5	1 13 -	33,326	37,917	4,591	
Gopalpore - -	30,703	16,467	- 14 4	1 10 9	20,583	27,550	6,967	
Sugree - - -	146,913	64,867	- 13 10	1 15 6	98,345	1,27,493	29,148	
Ghoosee - - -	105,194	45,211	- 14 -	2 1 6	63,987	94,651	30,664	
Nuthoopore - -	75,707	38,647	- 11 1	1 8 3	42,640	58,650	16,010	
TOTAL - - -	1,357,579	629,234	1 - -	2 2 6	10,38,958	13,57,415	3,18,457	

GHAZEEPORE DISTRICT.

344. The settlement of this district not having been completed before Mr. Bird withdrew from the superintendence of the revenue arrangements in the North-Western Provinces, is not

Appendix, No. 19.

not reviewed in his report. The settlement proceedings were forwarded with the Revenue Narrative, dated 1st April 1844.

345 Ghazeepore being one of the districts permanently settled by Mr. Duncan in 1790, the proceedings of the settlement officers had of course less reference to the assessment than to other arrangements which the plan of settlement was framed for the purpose of carrying out.

346. The larger portion of the district appears to have been allotted to Mr. Raikes, who was considered by the revising authorities to have conducted his proceedings with judgment and ability, and to have been peculiarly successful in removing the objections and dispelling the apprehensions of those who viewed the Government measure as only preliminary to the abolition of the permanent settlement.

347. Although the generality of the estates in Ghazeepore had been permanently assessed, there were several which, from various causes, had not been so. In these, a moderate assessment was made, which, it was proposed, should be permanent, and which was fixed at the rate of the assessment on the surrounding permanently settled villages.

348. Our attention has been drawn to the measures adopted in the Pergunnah of Burreehabad, from the peculiar circumstances attending its past history.

349. It appears that the lands in question, estimated to yield 25,000 rupees annually, were many years since alienated from the Benares zemindarree, and conferred in rent-free tenure on Benee Ram Pundit, a native of rank and influence, high in the confidence and esteem of the Governor-general (Mr. Hastings), as a suitable provision for himself and his family, and in reward for good service performed towards the Government.

350. The document making the above assignment is dated in May 1783, but whether the Court's sanction was ever obtained to the measure, is stated by the settlement officer to be doubtful, still the property is designated in Mr. Duncan's settlement as "Benee Ram's jagheer." At his death, in 1792, it passed to his brother, and at the demise of the latter in 1810, it reverted to his widow, and her title to succeed was recognised by the local Government. In the year 1820 doubts arose as to the validity of the tenure, and an investigation was ordered, the result of which was considered to establish that the grant was only a life-tenure, and that the incumbent's title was invalid. Under the circumstances, however, the local Government determined, as an act of special grace, to continue the grant for the life of the widow. On her death, in 1837, measures were adopted for bringing the pergunnah under assessment. A perpetual settlement, commencing with the year 1839, was accordingly made at 42,099 rupees.

351. In our despatch under date the 23d August 1837, No. 10, we directed that the grand nephews of the original grantees should have the option of engaging with Government for the estate, whenever it might be resumed.

352. The Lieutenant-governor considering these orders, and thinking it evident that the Government of the day intended to make a permanent provision for the descendants of the person on whom the grant was bestowed, in acknowledgment of valuable service to the State, refused to ratify the settlement until the orders in question should have been distinctly carried out, and the persons pointed out by us should have been given the option of engaging for the estate.

Jounpore District.

353. The papers relating to the settlement of this zillah were forwarded with the Revenue Narrative, dated 11th December 1843, No. 7.

354. The district is described as differing little in tenures, climate, or any peculiar characteristic, from Ghazeepore. It was included in Mr. Duncan's settlement of 1790. The principal objects of the recent proceedings were the assessment of such tracts as had been declared liable to the payment of revenue, and the obtaining an accurate record of the village institutions.

355. The revision of the settlement has extended to about one-fifth of the whole district. In the remaining four-fifths the settlement officer was not authorised to interfere to the same extent as in the mehals which were open to settlement.

356. The survey met with some opposition at first, but when the intentions of Government became better known to the zemindars, and their apprehensions of the subversion of the permanent settlement were allayed, they became satisfied with the proceedings, and a large majority of them, even in the permanently settled estates, came forward willingly to file their administration papers and statements of liabilities and shares, and, in most instances, bound themselves, of their own accord, to contribute to the 1 per cent. road-fund.

357. The assessment of the district exhibits an increase on the amount of the jumma of 1790, of 88,383 rupees; being an increase of 20,925 rupees on the actual jumma of the district, with the addition of 67,458 rupees, by the transfer of villages from zillahs Azimgurh and Benares.

358. The only case which attracts special notice is that of Talookah Budlapore in Pergunnah Paree, in which the arrangement effected by the settlement officer has been ultimately reversed by the Court of Sudder Dewanny Adawlut.

359. The telookdar in the instance in question was set aside by Mr. Chester with a money allowance, and the alleged zemindars were admitted to direct engagements as Sudder malgoozars.

360. It appears, however, that the Sudder Board did not feel warranted in authorising such a measure, and took on themselves to modify Mr. Chester's proceedings.

361. In this case, as in most other similar cases which have come under our notice, the purpose of the settlement officer was to protect from oppression those under the sway of the party dispossessed.

362. The Board, however, directed that the talookdar should be offered the option of resuming charge of the talookah on the following terms; viz. that the village zemindars should continue to pay the jumma to the talookdar, as they had done previously to the settlement; and that, so long as they continued to pay it punctually, it should not be in the power of the talookdar to dispossess them; that the tenures of the village zemindars should be heritable and transferable as hitherto, and continue to be annually shown in the putwarree's accounts as heretofore. The talookdar to have the option, on default, to proceed by distraint, or summary suit against the individual zemindars.

363. The terms thus offered were rejected by the talookdar, who claimed to be replaced in the position in which he stood previously to Mr. Chester's settlement, and denied that the individuals who had been treated by that officer as village zemindars really possessed that character. The suit accordingly proceeded, and was decided against the talookdar by the Principal Sudder Ameen before whom it was tried.

364. The same terms were again offered to and again rejected by, the talookdar, who instituted an appeal to the Court of Sudder Dewannee Adawlut. That court reversed the decision of the Principal Sudder Ameen, and directed the appellant to be replaced in the position of talookdar, as before the settlement; thus quashing, in the opinion of the Lieutenant-governor, all the arrangements, both fiscal and judicial, which had been made by Mr. Chester. The talookdar has accordingly been replaced in possession of the talookah as an undivided muhal, subject to the payment of the original mocururee jumma.

365. We observe that some suits are still pending, in which the talookdar seeks to obtain possession of villages, which, during her exclusion, had been sold on account of arrears of revenue incurred by parties installed by the Government; and it is apparent to the Government, that whatever the decision on these suits may be, some embarrassment must be encountered; that, on the one hand, if the sales should be cancelled, the auction purchasers will set up a claim to compensation and refund of purchase-money; and, on the other, if they should be upheld, the talookdar will be deprived of a portion of her estate, and may demand a reduction of the jumma which she now pays.

JOUNPORE.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Proposed Jumma.	Increase.	Decrease.	Remarks.
			Rs. a. p.	*Rs. a. p.*					
Beealsee - - -	30,627	21,315	1 8 2	2 2 9	45,419	46,269	850	—	Of the amount, here shown as the increase on the previous assessment of 1197 F.S., the sum of 67,458 rupees is obtained by transfer of villages from Zillahs Azimghur and Benares.
Ghiswa - - -	75,063	41,489	1 1 5	1 15 6	75,572	81,744	6,172	—	
Ghurwarah - -	88,035	54,477	1 7 —	2 5 3	1,24,607	1,26,763	2,156	—	
Haveylee Jounpore -	119,487	80,157	1 5 7	2 — 2	1,47,121	1,61,515	14,394	—	
Kurakut - - -	90,177	57,394	— 15 7	1 8 6	83,916	88,033	4,117	—	
Kurreeat Dost - -	18,821	13,369	1 2 4	1 9 10	20,177	21,555	1,378	—	
Kurreeat Mundah -	12,526	9,227	— 12 9	1 1 3	10,039	9,966	- -	73	
Moongra - - -	56,951	29,848	1 5 —	2 8 —	78,843	74,660	- -	4,183	
Murreehoo, &c. - -	212,489	132,659	1 9 2	2 8 5	3,35,331	3,35,656	325	—	
Paree with Budlapore -	67,572	46,728	1 6 4	2 — 4	90,839	94,657	3,818	—	
Singra Mow - -	21,737	13,274	— 15 9	1 9 9	21,556	21,381	- -	175	
Unglee Mahoul - -	170,500	90,502	— 15 —	1 12 4	92,073	1,60,169	67,296	—	
Zafrabad - - -	4,985	3,476	1 12 9	2 9 3	16,656	8,964	- -	7,692	

Average Acre Rate of Assessment on the cultivated Area - - *Rs.* 2. 1. 0.

Total Amount of New Assessment - - *Rs.* 12,31,332

Increase on Previous Assessment - - 88,383

Appendix, No. 19.

BENARES DISTRICT.

366. The proceedings relating to the settlement of this district had not been completed at the period of Mr. Bird's departure from India. They were forwarded with the Revenue Narrative, dated 10th May, 1846 No. 2, paragraphs 239 to 248.

367. The settlement arrangements were originally divided between two officers, viz., Messrs. Chester and Wylly, the former having the revision of the pergunnahs to the north, and the latter of those to the south, of the Ganges; but Mr. Wylly having been compelled by ill-health to relinquish his duties, Mr. Chester had to complete the settlement of the whole district. It comprises the pergunnahs named below.*

368. In most of the pergunnahs which underwent revision, there were very few estates open to re-assessment, the greater number having been included in Mr. Duncan's permanent settlement.

369. The jealousy and suspicion of the zemindars were excited in this, as in other permanently settled districts, and were not so easily removed. They appear to have dreaded some covert design of interfering with their permanently assessed jummas. This is partly attributed by the officiating Commissioner (Mr. Morrieson) to the haste with which the arrangements were conducted. Had the settlement been conducted more leisurely and deliberately, so that "what was going on in one part might be thoroughly understood before another was touched," he considers that the whole might have been carried out, not only without opposition, but with the perfect concurrence of the people.

370. With respect to the soil, the produce, and the condition of the people, there are considerable variations in the different pergunnahs. In those close to the city of Benares and to the Sudder station, the soil is rich and well cultivated; while in others it is poor, and the people far from prosperous.

371. The report of the settlement officer is little more than a brief abstract of his proceedings. The officiating Commissioner, therefore, reviewed minutely the circumstances of the entire district. The zemindars of the permanently settled mehals were invited to file their own statements of shares and liabilities, and to record their internal village arrangements, if they thought proper to do so. In those cases in which they declined, their estates were allowed to remain *in statu quo*. Generally speaking, the zemindars, it is said, became ultimately satisfied of the advantage of defining and recording their rights, and the majority consented to give 1 per cent. over the Government jumma, for the road-fund. In all estates open to a revision of settlement, those parties who could prove a title to the zemindarree were admitted. In all cases in which it was found that the jumma of the permanent settlement had been set aside, and an excess taken, the Government demand was made to revert to the standard of F. 1197.

372. In a financial point of view, the result of the settlement is not, in the opinion of Mr. Chester, at all favourable. As compared with the assessment of F. 1197, there is an increase of 22,498 rupees; as compared with the demand of the year preceding the revision, an increase of 2,673 rupees. It is not, therefore, he observes, from the increased receipts that the Government should look for a return for the expense entailed by the settlement operations; but he expresses a hope, that when the irritation and uncertainty which has attended the unpopular measures of settlement shall have been removed, the people may be led to acknowledge that their rights, instead of being infringed, have been secured and confirmed.

373. The Rajah of Benares advanced the following claims in relation to the Pergunnah of Kote Astah:

1st. To the zemindarree of the whole pergunnah. His pretensions to this had been long since set aside, and various decisions of the civil courts on the subject had been recorded against him or his predecessors.

2nd. To the rights of istumrardar and mocurrureedar of the pergunnah. The preceding Rajah had held both these titles, but the allowances had been decided to be for life only, and had ceased under the Board's orders in 1837.

3d. To the jagheer of Pindra; likewise possessed by the preceding Rajah, but not included in the Board's orders.

374. This claim also was declared invalid; but the Lieutenant-governor directed that, as a favour, the grant of the jagheer should remain unimpaired to the Rajah during his life.

375. In the Talookah Kernadary, Pergunnah Kuswa, questions arose relative to the claims of the resident malgoozars of the talookah to be allowed to enter into direct engagements with Government for the revenue as zemindars.

376. At the settlement, F. 1197, a clause of the regulations provided for the maintenance in possession of the malgoozars, who were not to be dispossessed by the Rajah, without the sanction of the officers of Government. It is stated, however, that the Rajahs contrived, without authority, and in contravention of the above regulation, to turn out of their tenures nearly all the old malgoozars. In the suits instituted by the malgoozars against the Rajah, the civil courts decided in favour of the latter, on the ground of his having been in possession beyond 12 years.

377. It

* Atgawan, Dehat Amonut, Goozerat, Jalhoopore, Kote Astah, Kusawar, Kuttehur, Lohta, Pundroha, Sheopore, Jooltaneepore, Dhudwul, Burrah, Dhoos, Moroyer, Mahooanee, Nurwun, Ruthapooree.

377. It appears that for some years the Benares courts were of opinion that the suits brought by the malgoozars were not properly cognizable by them; and that afterwards, when that opinion was overruled, and fresh suits were instituted, it was contended that the period for hearing them was past, and they were finally rejected. Appendix, No. 19.

378. With reference to the above facts, the senior member of the Board considered that the Government was pledged to maintain the settlement, and that the talookah should be brought under the operation of Sec. 3, Regulation IX. of 1825.

379. On the other hand, the junior member (Mr. Boulderson) considered that there was no plea for the direct interference of Government in these claims.

380. The Lieutenant-governor was of opinion that the greatest injustice had been inflicted on the malgoozars: first, by the Rajahs, who for 25 years had disregarded and defeated an enactment specially passed at the permanent settlement, for the protection of the malgoozars; and secondly, by the decisions which have debarred them from remedy, because they failed to sue in a court which was closed to them. He further declared, that Mr. Boulderson entirely mistook the nature of the question; the Rajah's tenure not being talookdarree, as assumed by him, but the whole proprietary right having been declared to vest in the village zemindars, with whom the former Government had made a permanent settlement. The Rajah, he held, was merely tehsildar, and took advantage of his position, from the remissness of the local authorities, to usurp a right for which there was no foundation in previous custom or in law.

381. The financial result of the settlement shows an average acre-rate of assessment on the area in actual cultivation of *Rs.* 1. 15. 5.

382. The aggregate amount of the revised jumma is *Rs.* 8,17,067. 9. being an increase in the jumma of F. 1197 settlement, of 20,005 rupees, and on the jumma of the year preceding the present settlement of 1,681 rupees.

Mirzapore District.

383. This district had not been reported on at the period of Mr. Bird's resignation of his duties connected with the revenue settlement.

384. The proceedings were forwarded with the Revenue Narrative, dated 10th May 1846, No. 2, paragraphs 222 to 235; they relate to the settlement of the pergunnahs noted below.*

385. The settlement was conducted by Mr. Raikes and Mr. Wynyard.

386. The proceedings form the subject of four different reports; viz., two by Mr. Raikes and two by Mr. Wynyard.

387. Mr. Raikes's first report has reference exclusively to Talookah Mujwa. The proceedings were not attended with any difficulty in the adjustment, and met with no opposition or expression of dissatisfaction from those whose interests were affected by them. The talkookah is situated in Kuswur, a pergunnah belonging to the Benares division, though fiscally subordinate to Zillah Mirzapore.

388. In the zemindarree estates, Mr. Raikes abstained from all interference with the demand of Government for revenue, or of zemindars on assamees for rent. His object being merely to record, and not to alter the state of things, he confined his measures to the survey and demarcation of boundaries and such other detail arrangements as the form of settlement rendered necessary. In all other estates in the talookah, Mr. Raikes's measures showed an increase of 851 rupees on such lands as in F. 1197, were held amanee, and nankar and maafee. Owing to the superior quality of the soil, the revenue was stated to be collected without difficulty.

389. Mr. Raikes's second report relates to the Pergunnah of Kuntit, which is a very extensive one, consisting of five tuppahs, and covering an area of 806,791 acres, of which about one-third was under cultivation.

390. The case of the Rajah of Kuntit has some points of importance.

391. It appears that after a lengthened possession of the estates, the old Ghurwar Rajahs of Kuntit were expelled about 75 years since by the family of the Rajah of Benares. At the commencement of the British rule over the territory, Mr. Hastings gave the Kuntit Rajah, then returned from exile, "a jagheer or malikana, to the estimated value of 37,500 rupees," being 10 per cent. on the land revenues of the pergunnah. In lieu of pecuniary payment, the Talookah of Bijeypore was given as an equivalent to the Rajah, who, however, never ceased to urge his claim to the whole zemindarree.

392. It is stated that he would have been restored by Mr. Duncan to all his rights, at the time of the permanent settlement, but from the fear of exciting the jealousy of the Rajah of Benares.

393. At the demise of the person to whom the malikana had been granted, it was resumed, and Talookah Bijeypore settled in zemindarree with his son, at a permanent jumma of 10,000 rupees. In making the present settlement, Mr. Raikes admitted the Rajah

* Kuswar, Kuntit, Ahrowrah, Bhaguret, Houslee Chunar, Barhur, Agooree, Singrowlee, Bhoelee, Bejey Gush, Kurreet Sukkur.

Appendix, No. 19.

Rajah to zemindarree engagement in all cases of lapsed farms, or where others had been unable to establish a prior claim. There was still a question as to the permanent character of the assessment of 10,000 rupees. The Commissioner was decidedly of opinion that the settlement should be considered as fixed, and the Sudder Board also viewed it as perpetual, but it was stated that no confirmation of it had been received from us, such confirmation being necessary in a case in which the jumma, instead of being regulated by the assets, is in a shape which renders it virtually a jagheer.

394. Mr. Raikes drew attention to the fact, that in the part of Mirzapore, which had been subject to his revision, the actual assessment of land had occupied but a small portion of his time and attention, the general moderation of the Government demand having rendered the work of assessment very easy. His principal labours had been the investigation and settlement of zemindarree and putteedarree claims, and all questions of disputed rent or succession, all of which he seems to have adjusted to the satisfaction of the revising authorities.

395. Mr. Wynyard's two reports on the remaining portion of the district enter with much minuteness into the history of the pergunnahs which came under his revision. Much of the country is described as barren, wild and unhealthy; with a population devoid of civilization or knowledge of husbandry. He encountered much difficulty in fixing the Government demand, from the fact that, in many parts he found the system of making payments in kind very prevalent, as likewise an almost insuperable objection on all sides to the introduction of money payments. He took the opportunity of recording the opinion, which his researches in the district had led him to form, that a permanent settlement is unfair alike to the Government and the proprietors. He adds, that the general statement will support his assertion, by exhibiting some villages where the Government jumma presses very severely, and others in which the Government demand might be doubled or trebled, and an ample profit be still left to the zemindars.

396. The result of the settlement shows an average acre-rate of assessment on the area in actual cultivation of *Rs.* 1. 0. 2.

397. The aggregate amount of the revised jumma is 6,70,680 rupees, which gives a decrease on the jumma of the preceding year of *Rs.* 1,600. 15. 4½, but an increase over the jumma of F. 1197, of 61,851 rupees.

MIRZAPORE.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Jumma of F. 1197.	Proposed Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Tuppah Oproudh -	370,276	129,910	– 2 2¾	– 6 4¾	49,867	51,760	1,893	—
Ditto Chowrassa -	370,276	129,910	– 7 7¾	1 2 –	90,923	98,751	7,828	—
Ditto Chauway -	207,642	87,869	– 13 3	1 9 6	64,489	80,381	15,892	—
Suktay's Gush - -	96,767	52,092	– 2 8¼	– 8 4¾	14,722	13,918	- -	804
Tuppah Kone - -	110,699	26,838	1 13 2½	2 7 1¼	39,059	39,067	8	—
Meyhwa - - -	21,407	15,992	1 13 –	2 11 11¼	48,200	49,052	852	—
Orowra - - -	47,612	10,446	– 5 5¾	1 10 –¼	12,820	16,980	4,160	—
Bhugwut - - -	85,270	28,163	– 6 7¾	1 5 10½	31,931	38,397	6,466	—
Houslee Chunar -	29,800	22,118	2 – 4¼	2 10 11½	42,381	54,380	11,999	—
Barhur - - -	296,649	107,932	– 2 11½	– 8 –½	52,216	49,196	- -	3,020
Agooree - - -	42,026	26,072	– 6 10¼	– 8 6¾	1,001	—	—	—
Singrowlee - -	63,762	33,918	- - -	- - -	701	—	—	—
Bhoelee - - -	55,753	41,614	1 15 8	2 10 2¼	97,183	1,06,764	9,581	—
Bejey Gush - -	120,166	43,981	– 1 11	– 5 2¾	11,059	14,348	3,289	—
Kurreet Sukkur -	27,404	19,114	2 – 3	3 3 3	53,979	57,686	3,707	—

Average Acre Rate of Assessment on the Cultivated Area - - - - - *Rs.* 1. 0. 2.

Total Amount of New Assessment - - - - - *Rs.* 6,70,680

Increase on Assessment of F. 1197 - - - - - 61,851

DELHI DIVISION.

398. The proceedings relating to the settlement of the Delhi division, which comprises the districts noted below,* were submitted to us with paragraphs 79 to 92 of Agra Revenue Narrative, 10th May 1846 (No. 2), with the exception of those which had reference to the Pergunnahs of Rewaree Boruh Shahjehanpore, Ferozepore, and Poonahana, in the district of Goorgaon, which we received with the paragraphs marginally noted.

Agra Revenue Narrative.
No. 3. May 28, 1840, par. 63.
4. Sept. 2, 1840, „ 35 to 39.
3. July 28, 1841, „ 37, 38.
4. Oct. 5, 1841, „ 29.
2. May 10, 1846, „ 79 to 92.

399. Mr. Bird states that over-assessment, mismanagement, and a neglect of sound administrative principles have prevailed in this division. He reviews the distinct conditions of the irrigated and unirrigated land. The first he describes as flourishing and populous; and he anticipates that the condition of the cultivators will steadily improve, since the pressure of over-assessment has been removed. He does not consider that there is any prospect of increasing the irrigated area.

400. With regard to that portion which depends altogether on the seasons, and which, consequently, yields a very precarious return to the husbandman, he states that extreme moderation is, and for a long time will be necessary, as it is of "more importance to give the people a taste for accumulation and the arts of life, by leaving a large proportion of the produce raised in their own hands, and forming them to habits of regularity and punctuality, by the punctual collection of a very low revenue, than to attempt to obtain from this tract any increase of resources for the State;" and he therefore considers that no increase can be demanded on a revision of settlement, unless Government should hereafter open a canal, fed from some other stream than the Jumna, in some other quarter.

Zillah Paneeput.

401. This district comprises the Pergunnahs of Paneeput Bunyur and Paneeput Khadir, and Soonput Bunyur and Soonput Khadir. The Pergunnah of Paneeput had been settled by Mr. A. Fraser; but as the work was considered to have been unsatisfactorily performed, the completion of the settlement was entrusted to Mr. Mill, and on the occasion of his illness, transferred to Mr. Edmonstone.

402. Adverting to the importance of an accurate record of measurement in a district like Paneeput, where the tenure being exclusively byachara, the minutest subdivisions of land exist, and having satisfied himself of the total uselessness of the previous record, and the inefficiency of the measures taken by Mr. Mill to remedy this defect, Mr. Edmonstone applied for, and received permission to remeasure the whole district. Mr. Edmonstone appears to have bestowed more than ordinary pains on the survey; and on the completion of his operations he was convinced that he had "secured as correct a record of measurement, and as accurate a detail of the extent of each biswadar's possession and rights," as it was possible to prepare.

403. Between the results of Mr. Fraser's and Mr. Edmonstone's measurement of the cultivated area of Pergunnah Paneeput there was a great discrepancy, the former making it 22,129 acres less than the latter. The solution of this discrepancy was not to be found either in general agricultural disaster, drought, or mal-administration. Nor had there been any recent excavation of canals, by which a powerful impulse could have been imparted to agriculture. Cultivation had been temporarily abandoned on the commencement of Mr. Fraser's settlement, but not to a sufficient extent to account for so great a difference as 22,129 acres. Mr. Edmonstone was therefore of opinion that one of the two measurements must have been incorrect; and taking into consideration the precautions which he had adopted to ensure accuracy, and the great improbability of proprietors receiving, without remonstrance or appeal, a record so adverse to their interests, as his would have been if incorrect, he did not consider it possible that an error of this nature could have been committed by him.

404. The benefits of irrigation are extensively bestowed on this district by the Jumna, canals and wells; and with such numerous and diffused means of counteracting drought, a general failure of crops is not to be apprehended. In determining the amount of assessment to be borne by irrigated land, advertence was always made to the mode in which it received its supply of water, and its contiguity to or distance from the sources of irrigation; because in seasons of drought, when irrigation is most needed, those lands which are remote from the canals may find their supply entirely cut off; besides which, the expense of keeping the channels in an efficient state is increased proportionally to their increased length.

405. The mode in which the assessment on irrigated land was determined involves a principle of some importance. Mr. Edmonstone states his impression, that land "which lies within the possible limits of canal irrigation, and has at any one time been admitted to its benefits, rather than the area which was actually under irrigation at the time of measurement, has been described." This course he considers to be exempt from any risk of error, and the only one that could with propriety have been pursued, because "land which even in case of emergency commands a sufficient supply of water, may fairly be rated as irrigated,

* Paneeput, Hurreeanah, Delhi, Rohtuc, Goorgaon.

Appendix, No. 19.

irrigated, whether at the time of survey it be so actually or not." In order to obviate the severity which might result from this system, a table of the quantity of land irrigated in each village for five years, from 1836-37 to 1840-41, was procured; and a reference to this, and to the amount of each crop found in the village at the time of measurement, were deemed to afford efficient checks.

406. The Jat tribes, who are distinguished for their agricultural skill, and for the punctuality with which they make their revenue payments, abound in this district, and their orderly and industrious conduct exercises a beneficial influence over their predatory and indolent neighbours, the Goojurs. But this is only perceptible in those parts of the country which are within the range of canal irrigation. The construction of wells is attended with so much labour, that it deters them from exertion, and the vicinity of the Jumna contributes to the success of their predatory pursuits.

407. Previously to the commencement of Mr. Edmonstone's settlement, 25 estates had been let in farm, but he did not find it necessary, from recusancy or any other cause, to augment their number; of these, 23 were held by the heirs of Colonel Skinner. Some of the estates in question, in which a proprietary right was universally acknowledged, were continued to the heirs for the whole period of settlement, at the especial request of the biswadars. In some instances, there were still traces of a proprietary body, whose claims were, however, rejected. Most of these villages had been greatly improved by Colonel Skinner; and Mr. Edmonstone, while he was of opinion that "reasonable expectations and partially acknowledged rights in some* of these villages would seem to call for some concessions," concurred in the equity of the principle which "rejected their claim to reap the benefits resulting from the exertions of another, and referred them to the Civil Court for redress from their supposed grievances."

408. In this district there are no fixed rates. The prescribed method of forming them was not found practicable on account of deficiency of data. Mr. Edmonstone made personal inspection the basis of his assessment, bearing in mind the fiscal history of each mouzah. Lands irrigated from wells were more lightly assessed than those irrigated from canals, the expense of constructing and the labour of working the former being much greater.

409. All claims to hold land rent-free had been investigated and determined four or five years anterior to the date of Mr. Edmonstone's report; but small patches under 10 beegahs were again brought under revision in his settlement, and were finally disposed of, apparently with a spirit of liberality and indulgence.

410. While the divisions of Paneeput and Soonput Bangur had rapidly advanced, the two Khadir divisions had made very little progress in the development of their agricultural resources. This Mr. Edmonstone attributes to the former being cultivated by the Jats and other industrious classes, while the latter were held by unskilful and indolent communities. Other causes are to be found in the inadequacy of the agricultural population, who are continually emigrating from the Khadir to the Bangur divisions; and to the comparatively high assessment in the two latter pergunnahs, which had tended to deteriorate their condition, and to encourage the desertion, not only of cultivators, but even of proprietors and coparceners.

411. In remarking on the formation of a record of shares and liabilities, Mr. Edmonstone brought to notice a peculiar tax, denominated the "Kumeenee Ba'ach," levied on all non-agricultural residents (with the exception of artificers and a few others), who are considered unprofitable members of the community, in an agricultural point of view, as a consideration for the land occupied by their houses, the grazing of their cattle on the waste lands, and other privileges.

412. The financial results of the settlement exhibit an average acre rate of *Rs.* 1. 4. 11. on the total area, and of *Rs.* 2. 8. on the area in actual cultivation. In the three Pergunnahs of Soonput Bangur, Paneeput Khadir, and Soonput Khadir, it was found necessary to grant reductions, amounting in the aggregate to 52,542 rupees; but as an increase of 20,594 rupees has been obtained in Paneeput Bangur, the total decrease on the previous assessment is reduced to 32,668 rupees.

* Jatoul, Sithanah, Khereenagnal, Mahomedpore, Birejaul, &c.

PANEEPUT DISTRICT.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Previous Jumma.	Revised Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Paneeput Bangur -	2,33,306	1,12,296	1 3 1	2 7 9	2,58,420	2,79,014	20,594	—
Soonput Bangur -	1,37,650	1,00,400	1 13 –	2 7 9	2,52,130	2,49,526	- -	2,604
Paneeput Khadir -	1,37,659	65,518	1 3 11	2 9 9	2,02,105	1,71,009	- -	31,096
Soonput Khadir -	1,08,125	44,772	1 – –	2 6 8	1,27,801	1,08,239	- -	19,562
TOTAL - - -	6,16,740	3,22,986	1 4 11	2 8 –	8,40,456	8,07,788	20,594	53,262

Average Acre Rate on Cultivated Area - - - - - - *Rs.* 2. 8. 0.

Total Amount of New Assessment - - - *Rs.* 8,07,788

Decrease on previous Assessment - - - - 32,668

HURREEANAH, OR HISSAR DISTRICT.

413. The settlement of the pergunnahs noted below* was effected by Mr. S. S. Brown, and includes the whole district, with the exception of 27 mouzahs of Pergunnah Futtiabad, Pergunnahs Ruttee and Tohana, and five mouzahs of the Futtiabad, and 10 of the Burwala Pergunnah, lately recovered from the Sikh States.

414. Pergunnahs Mehin and Behwannee, formerly attached to the Rohtuc district, have been annexed to Hissar; but certain alterations in their jummas were contemplated, which had not been effected at the date of Mr. S. S. Brown's report.

415. Those pergunnahs of this district now under notice were reported on by Mr. Brown *seriatim*, and their geographical and local peculiarities, and their agricultural resources, as well as those differences which were deemed of sufficient importance to influence the settlement, were duly noticed. In addition to these pergunnah reports, he recorded some general observations on the settlement of the whole district.

416. It appears that a revision of the settlement of this district as a whole was undertaken and effected by Mr. Brown in 1839; but it was not maintained. In the year 1840–41, having had the advantage of a personal interview with the senior member of the Board of Revenue, he was empowered to revise the settlement of the previous year.

417. A reference to the record of past years showed, that, for a series of years, rather more than one-fourth of the Government demand had been remitted, and these remissions were ascribed principally to unfavourable seasons. Mr. Brown felt firmly convinced of the impolicy of a system of revenue "which makes a balance on account of casualties the rule, and a steady enforcement of the Government demand almost the exception." Experience had demonstrated to him the injurious effects of these remissions on industry and improvement. Besides, such remissions opened a wide door to malpractices between the people and the officers of the collectorate.

418. Taking into consideration these various circumstances, the only efficacious remedy appeared to Mr. Brown to be, a reduction sufficient to meet the variations of season, so far as they can be subjected to ordinary calculation; and the substitution of an average of profit and loss both for the State and the people, instead of nominal demands and irregular remissions. The average collections of the last 10 years appeared to present a fair and equitable basis for the formation of an estimate of this nature.

419. All the villages in this district had, up to F. 1247, been classified and assessed as "barranee," and consequently Government had not participated in the fiscal advantages arising from irrigation. In the present settlement, therefore, they come for the first time under consideration, as affording to Government the right of an enhanced demand, on account of advantages independent of and extraneous to the natural fertility of the soil.

420. Care appears to have been taken to form a just estimate of the quantity of land receiving the benefits of irrigation, and the numerous advantages accruing therefrom appear to have been allowed their due weight in determining the Government demand. In the assessment of individual villages, the facilities for and mode of their irrigation were taken into consideration; and as some could command the means of irrigation for all, and some only for particular crops, Mr. Brown was of opinion that it would obviously have been unfair to have applied an uniform rate to these villages indiscriminately.

421. The

* Hansi, Toshaun, Sewanie, Burhul, Burwala, Hissar, Agrohar, Futtiabad.

Appendix, No. 19.

421. The village "ba'ach" appears to have been formerly determined here according to the usual consideration of the extent of rukbah and grazing land, and of the number of cattle; but as numerous Assamese had deserted agricultural for pastoral pursuits, the "ba'ach" fell very heavily on the remaining inhabitants. With a view to the equal distribution of the rate among all the members of the community, whether cultivators or not, Mr. Fraser, in the first 10 years' settlement, had introduced very generally the "choulucha" * system. This change was considered to be entirely in favour of the cultivators, and it was expected that a great impulse would have been imparted to agriculture; but the reverse appears to have been the case. The result is stated to have disconnected the cultivators from their former holdings, and to have given general dissatisfaction, except to those biswahdars in the more populous villages whose "ba'ach" the measure had lightened, or who had availed themselves of the opportunities it afforded of misappropriating the village funds.

422. Mr. Brown accordingly prohibited the "choulucha," and limited the "kummeenee" tax to the rate prevailing elsewhere. The arrangement of details was left entirely to the decision of the communities, and in every instance the majority was in favour of a return to the original method of internal assessment, which was ultimately effected.

423. The settlement of "zemindarree estates" is separately commented on by Mr. Brown, by which term he implies "the mouzahs acquired by non-resident proprietors by virtue of prior occupation and continued possession, and to which their title has now been regularly declared and recognised." These villages, of which Colonel Skinner was the principal holder, are managed by means of agents; and Mr. Brown, considering that it would be unfair to assess them on an equal scale with the mouzahs occupied by the resident Khood Khosht Biswahdars (the payment of malgoozaree having been undertaken when the district was almost a waste), a third was struck off the jummabundees at the first revision of the settlement, and a further reduction allowed at the second, proportioned to that granted in the pergunnahs in which the lands were situated.

424. Although Mr. Brown felt persuaded that the force of habit would lead the people to expect, and to endeavour by every artifice to obtain, remissions, notwithstanding the great reduction that had been made, he was of opinion that a steady enforcement of the Government demand from year to year would lead to its satisfactory realization, excepting in seasons of general failure and famine, when it might still be necessary to grant remissions, but that the reduction would cover all partial failures.

425. The acre-rate on the total area in this district is *Rs.* 0. 3. 7½., and that on the cultivated area *Rs.* 0. 8. 9., and the total reduction on the former jumma is 1,08,479 rupees.

HURREEANAH, OR HISSAR DISTRICT.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Revised Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Hansi	46,096	148,131	– 5 8	– 15 6	1,77,998	1,63,974	–	14,024
Toshaun	257,612	152,254	– 3 3	– 5 3	88,153	52,285	–	35,868
Sewanie	109,596	59,406	– 2 10	– 5 –	35,299	19,398	–	15,901
Burhul	28,917	17,291	– 2 9	– 4 7	8,605	5,000	–	3,605
Burwala	172,774	41,318	– 2 8	– 9 2	30,190	23,650	–	6,540
Hissar	368,938	187,694	– 3 5	– 6 2	1,14,026	79,623	–	34,403
Agrohar	167,516	44,104	– 2 7	– 6 11	18,865	20,175	1,310	—
Futtiabad	112,326	45,949	– 2 7	– 5 4	15,543	16,095	552	—
TOTAL	1,677,975	696,147	– 3 7½	– 8 9	4,88,679	3,80,200	1,862	1,10,341

Acre Rate on Cultivated Area - - - - - - - - - - - *Rs.* 0. 8. 9.

Total Amount of New Assessment - - - - - *Rs.* 3,80,200

Total Decrease on former Assessment - - - - - 1,08,479

DELHI

* "A levy, proportioned to the Government demand, on each field, head of cattle, hearth and poll of the cultivators, with a similar levy, at fixed rates, on the hearths and polls of the non-cultivators."

Delhi District.

426. This district was originally settled by Mr. Taylor, but in consequence of his appearing to have over-estimated its capabilities, it was made over to Mr. M. R. Gubbins, and it appears to have been reported on by him in May 1843; but as several alterations were made, and as some villages had lapsed, the statements, revised and corrected, were submitted by his successor, Mr. Lawrence, in a report dated in August 1844.

427. The soil of this district is represented to be of a decidedly inferior quality. Upwards of one-third of its area is uncultivated, and to a great extent unculturable, from the existence of rocky hills, wide ravines, and the *débris* of ancient habitations in the southern pergunnah, and from the lands in the northern pergunnah being strongly impregnated with reh. In facilities for irrigation, and in the industry and skill of the population, the northern possesses great advantages over the southern pergunnah.

428. Government having sanctioned advances for the repair of the hydraulic works at Chutterpore and Kirkee, in the southern pergunnah, much benefit was expected to accrue from the measure; it was anticipated that not only would a large tract of land, till then arid and uncultivated, be thoroughly irrigated and brought to bear rubbee crops, but that great encouragement would be held out to the landholders to undertake works of a similar nature.

429. In the southern pergunnah the large tract of Dehir land is entirely dependent on the flooding of the Nujuf-gherr Jheel, whose chief channel of supply is the great Sahibee Nuddee, the waters of which have of late years been remarkably deficient. The drainage of the Jheel was undertaken in 1837, completed in 1839, and the expense of the work, and the advantages that would accrue from it, were variously estimated. Captain De Bude, in 1833, anticipated the redemption of 40,000 beegahs of land, yielding a revenue of 1,20,000 rupees, by an outlay of 40,000 rupees.

430. Although there were not sufficient data to determine with precision the amount of money actually expended on this work, yet as the Treasury accounts showed an advance of 58,154 rupees to the Executive officers on this account, Mr. Lawrence concluded that this was the amount actually expended on the drainage. The only doubt in the minds of those who framed the estimates of the work appears to have been whether it was practicable to drain the Jheel sufficiently to admit of cultivation before the season for sowing had passed away. But experience had so far shown that deficiency, rather than superabundance, of water had prevented any considerable extension of cultivation.

431. Mr. Lawrence found, on personal inspection, that rubbee crops were only grown along the banks of the watercourse, or cut, which carries off the water on a strip of land about 100 yards broad; that on the high land on either side, at the distance of a quarter of a mile, inferior crops were grown, and that the intervening space was fallow; and it was only in very rainy seasons that the full benefit of the Government outlay could be realized.

432. It appears from Mr. Lawrence's report, that the amount of land recovered was only 9,863 beegahs, and that only 8,136 rupees had been added to the revenue; but that even with this comparatively unfavourable result of more sanguine expectations, the outlay would be repaid in five years; and, in addition to the actual gain, must be considered the prevention of loss which had occurred in seasons of heavy rain by the inundation of the undrained Jheel.

433. There are 346 Government villages in this district, but only 320, bearing a jumma of 3,57,852 rupees, were reported for sanction; the remaining 26, bearing an assessment of 15,709 rupees, remaining liable to alterations of assessment. Besides these there are 66 jagheer villages, with an area of 51,683 acres, of which 27 are for life, and 39 in perpetuity.

434. The system of farming appears to have prevailed very largely in this district, 132 of the Government villages having been settled with farmers. Mr. Lawrence remarks, that, when once this system has been thoroughly introduced, it requires a long course of years of attention to supersede it, the ignorance and supineness of the villagers so involving them in debt as to render them unable, even when willing, to resume the management of their lands. He objects to the farming system, that the farmers think only of working out a profitable speculation, without regard to the general improvement of the country.

435. Rather more than one-third of the tenures* in this district are zemindarree, the remainder being byachara; the great proportion of the former is, in Mr. Lawrence's opinion, ascribable to these circumstances:—1st. The seat of Government having been formerly in the vicinity, and the means consequently given to persons of influence to oust the ancient proprietors, and appropriate their lands: 2dly. The extensive system of farming: And, 3dly. The occupation of deserted land by influential persons.

436. He contrasts the advantages of the zemindarree and byachara systems of tenure, and while he admits that the circumstances attending large byachara communities render them

* Byachara, 222; Zemindarree, 124.

Appendix, No. 19.

them difficult to manage, he considers them to be well adapted to the disposition and habits of the people.

437. Mr. Lawrence confidently recommended his settlement for confirmation, adducing, in proof of its moderation, the fact that land had greatly risen in value since its completion.

438. The financial result of the settlement gives an acre-rate of *Rs.* 2. 0. 6. on the cultivated area. There is an increase in the northern pergunnah of 4,351 rupees, and a decrease in the southern of 12,560 rupees, making a total decrease of 8,209 rupees. Mr. Lawrence was of opinion, that independently of the injurious effects produced by over-assessment, the reductions that had been made in Paneeput, Rohtuc, and Goorgaon rendered this decrease unavoidable. He observes, "an assessment, moderate in itself, will become severe, if disproportioned to that paid in adjoining zillahs."

DELHI DISTRICT.

PERGUNNAH.	Total Area.	Cultivated Area.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Revised Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Northern Delhi - -	145,036	92,354	1 7 11	2 5 5	2,11,697	2,16,048	4,351	—
Southern Delhi - -	155,628	82,280	- 14 7	1 11 7	1,54,461	1,41,901	- -	12,560
TOTAL - - -	301,764	174,634	1 3 -	2 - 6	3,66,158	3,57,949	4,351	12,560

Area Acre Rate on Cultivated Area - - - - - - - - *Rs.* 2. 0. 6.

Total Amount of New Assessment - - - - - *Rs.* 3,57,949

Decrease on previous Assessment - - - - - - 8,209

ROHTUC DISTRICT.

439. The pergunnahs* comprising this district were settled and severally reported on by Mr. M. R. Gubbins, Mr. C. Gubbins, and Mr. J. B. Mill. The dates of the reports of these three officers embrace a period of nearly four years.

440. The reports of the settlement officers appear to be carefully drawn up, and contain full information respecting the resources and peculiarities of the district.

441. The clustering of villages and tuppahs appears to prevail throughout nearly the whole district. According to this practice, a number of villages are united into a body corporate, under the controlling power of one tuppadarree village, and all villages around it are generally included in the tuppah, without reference to caste. It is supposed that these unions had their origin in those disturbed times when connexions of this nature were necessary to the safety and protection even of large communities. Their influence over the people is still in a great measure retained, and in cases of feud, the cause of one village is generally espoused by the whole community. The tuppahs of Mokra and Chunda, in Rohtuc Behree, appear to be very large, the former containing 27 villages, and the latter 22.

442. No rent-rates have been assumed, nor, indeed, does it appear that any exist in this district. The methods by which the revenue rates were calculated are detailed by each of the settlement officers. The usual considerations of the nature of the soil and the habits of the people, together with the information gained by personal inspection, appear to have formed the basis on which they were determined.

443. The only points requiring special notice relate to the assessment of irrigated land. Pergunnah Mehun Behwanee is entirely destitute of irrigation, to the introduction of which its physical features appear to present great obstacles. The ordinary practice of taking into consideration the nature of soil, and the facilities for irrigation, appear to have been observed in determining the amount of assessment to be borne by irrigated land in the Pergunnahs of Rohtuc Behree and Gohana. But in Pergunnah Khurkunda Mandoutee an uniform rate has been laid on all irrigated land. Personal observation in the pergunnah had led Mr. C. Gubbins to consider this the best plan.

444. The grounds on which Mr. Gubbins formed this opinion are briefly these:—Irrigation tends greatly to equalize the productive powers of the various denominations of soils, the light soils being very much better adapted to it than the clayey. Indeed, Mr. Gubbins observes, that he has seen the finest wheat, and even sugar-cane, growing on land classed as "bhoor."

445. There

* Rohtuc Behree, Gohana, Khurkunda Mandoutee, Mehun Behwanne.

445. There are two modes of irrigation, "tor" and "dal." Irrigation by the former mode, which is only practicable in low lands, is effected by merely breaking the doul, and allowing the water to drain into the fields. The latter mode, which is used in the higher lands, consists in throwing water with the small leathern bucket into the field from a lower level. The superiority of "tor" irrigation, under ordinary circumstances, is obvious; but no variation in the rates of assessment was deemed necessary by Mr. Gubbins on this account, because, as the level of the water of the canal is not uniform, those villages which are ordinarily watered by "tor" may, in seasons of deficiency, be obliged to resort to "dal." Appendix, No. 19.

446. And, in conclusion, he observes: "Again, villages which are distant from the canal incur much greater expense in digging and keeping in repair their watercourses, from their greater length, besides that every fall in the level of the canal causes great difference in the quantity of water which can reach their village, and occasionally the supply is stopped altogether."

447. The assumption appears to be, not that all irrigated land is equal in productive power, but that it is difficult, if not impossible, to make minute distinctions, applicable to the character and circumstances of different soils.

448. The average rate per acre on the total area of the district is *Rs.* 0. 11. 11., and that on the cultivated area is *Rs.* 1. 5. 2.; the low rate prevailing in Mehun Behwanee (*Rs.* 0. 12. 6) is ascribable to the absence of irrigation. In every pergunnah a reduction of jumma has been granted, exhibiting an aggregate decrease of 1,38,617 rupees.

DISTRICT OF ROHTUC.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Revised Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Rohtuc Behree - -	286,810	178,911	- 10 1	1 - 2	2,51,830	1,80,520	- -	71,3
Khurkunda Mandoutee	157,906	111,023	1 3 5	1 12 1	1,92,160	1,73,194	- -	18,966
Gohana - - -	206,876	116,545	1 1 2	1 14 5	2,33,011	2,21,597	- -	11,414
Mehun Behwanee -	193,077	67,986	- 4 5	- 12 6	89,932	53,005	- -	36,927
TOTAL - - -	844,666	474,465	- 11 11	1 5 2	7,66,933	6,28,316	- -	1,38,617

Average Rate per Acre on the Cultivated Area - - - - - *Rs.* 1. 5. 2.

Total Amount of New Assessment - - - - - *Rs.* 6,28,316

Total Decrease on former Assessment - - - - 1,38,617

GOORGAON DISTRICT.

449. This district comprises the pergunnahs noted below.*

450. The pergunnahs of Rewarree, Borah, Shahjehanpore, and Jharsa were settled by Mr. Lawrence. The remainder were settled by various persons, but the final arrangements were effected and reports drawn up by Mr. G. C. Barnes.

451. General satisfaction appears to have been given to the native community, and unqualified approbation received from the superior authorities, by the settlement of Rewarree, Borah, and Shahjehanpore. The pergunnahs of Ferozepore and Poonahana were settled and reported on by Mr. Gubbins in 1838. Great difficulties appear to have presented themselves to his operations. Numerous checks were imposed on the aumeens, in order to insure accuracy in the kusreh measurement; but attempts had been made to falsify the kusrehs, and instances occurred of the aumeens being compelled, where these attempts had not been successful, to refund the bribes which they had received from the village communities. Great pains appear to have been taken by Mr. Gubbins in the classification of the soils, and in the endeavour to ascertain the rent-rates, that his revenue rates might be deduced from them, in accordance with the recommendation contained in the Board's circular, but he was ultimately compelled to relinquish the attempt.

452. In

* Rewarree, Borah, Shahjehanpore, Ferozepore, Poonahana, Jharsa, Hutteen, Noh, Sonut, Palee Pakul, Pulwul, Hosdul, Tooroo.

452. In the formation of his revenue rates he therefore adopted, as the basis of his calculations, the rates of collection that had formerly prevailed, the rates prevailing in adjoining pergunnahs, and his own experience and observation. According to this process the average acre-rate on the uncultivated area in Ferozepore was 3 rupees, and that in Poonahana 2 rupees per acre, and an increase of jumma was obtained, amounting in the aggregate to 6,334 rupees.

Ferozepore - -	1,705	decrease.
Poonahana - -	8,039	increase.
Total - -	6,334	increase.

453. But experience soon demonstrated that the capabilities of these pergunnahs had been over-estimated. Mr. Gubbins was therefore induced to revise his proceedings in 1841. He found these pergunnahs over-assessed to an extent for which he was quite unprepared, and both pergunnahs had undergone a manifest deterioration since the settlement. In estimating the natural advantages and the artificial means of increasing them, possessed by Ferozepore, sufficient allowance had not been made for casualties of season. It was found necessary to make a reduction of 30,675 rupees, which, however, left the average acre-rate* still higher than the rates in the conterminous pergunnahs. In making this reduction, a reduction was also made in the assessment of Poonahana of 17,691 rupees.

454. Although Mr. Gubbins frankly acknowledges that the assessment originally determined on was under any circumstances too high, yet the calamitous drought of F. 1245, and other natural causes, appear to have greatly contributed to its severity.

455. Pergunnah Pulwul furnishes another example of over-assessment. The first settlement of this pergunnah under Regulation IX. of 1833 was made by Mr. J. Lawrence, and as it was that officer's first attempt, the Board of Revenue purposely withheld it from the notice of Government until time should have enabled them to pass a correct judgment on it. The necessity of some reduction in the Government demand soon became evident, and the work of revision was entrusted to Mr. G. C. Barnes. He states that Mr. Lawrence's settlement, which had been based on the most sanguine expectations, had been unfortunately preceded by a year† of great drought, which operated very severely on this district, from its limited means of irrigation. The two succeeding years, far from having been calculated to abate the evil, are stated to have been very unfavourable, and to have baffled all efforts towards improvement. Under such circumstances the pressure of high taxation had completely overwhelmed all classes, except the industrious Jats, whose preponderance in this pergunnah has been mainly conducive to the collection of the revenue. The impoverished condition of the pergunnah left Mr. Barnes no alternative but a summary reduction, subject to future modification, and he, accordingly, reduced the jumma by 41,069 rupees.

Former jumma - - -	2,27,364
Revised jumma - - -	1,86,295
	41,069

456. In their letter, submitting the correspondence to the Lieutenant-governor, the Board observed, "The unhappy system of high and always increasing nominal assessments, with constant, capricious, ill-considered remissions, has so fixed itself on the minds of the district officers, that they have in most cases shrunk from proposing such an amount of reduction as is necessary to form an assessment which the people can regularly pay and prosper; while, from the general want of record of all past proceedings, the Board have hitherto been unable on any good grounds to do more than offer general exhortation to moderation."

457. In a subsequent revision of the settlement of this pergunnah it was found necessary to reduce the Government demand to 1,72,737 rupees, which exhibits a total decrease on the assessment formerly paid of 62,136 rupees. This relief the Board did not consider greater than the impoverished condition of the people demanded, and it was hoped that it would prove sufficient to enable them to recover from their distress. The efforts of the Jats to stand up against the pressure of heavy taxation were most praiseworthy, and they are stated to have paid their revenue "from the hire of their carts, their personal labour, and every source from which they could derive any aid."

Former jumma - - -	2,34,873
Present jumma - - -	1,72,737
	62,136

458. Pergunnah Jharsa was formerly contained in the jagheer of the Begum Sombre. An increase of 3,343 rupees was made in its assessment; still the actual burden on the people was lessened. Under the administration of the Begum they were subject to extortions by the aumils, by whom the estate was managed. Large contributions were also received by the headmen under the plea of village expenses. "The consequence is," says Mr. Lawrence, "that in lapsed jagheers, the headmen regret, but the community rejoice, at the change of administration."

459. The district contains very fine salt beds, in the assessment of which some discrepancy appears to exist. In Pergunnah Jharsa the manufacture of salt is considerable, and it is calculated might yield an annual revenue of 7,000 or 8,000 rupees; but the Government demand has been relinquished. On the other hand, in Pergunnah Noh, Mr. Barnes states, that although salt lands were never avowedly assessed, yet they paid their revenue at a higher standard than other lands, and that he had therefore fixed on them a rate of assessment amounting to about *Rs.* 3. 8. per acre.

460. The average rate per acre in this district is on the total area 15 annas, and on the cultivated area *Rs.* 1. 11. The present jumma is 10,88,485 rupees, and the former 12,27,748 rupees, showing a total decrease of 1,39,263 rupees.

ZILLAH

* *Rs.* 2. 7. 3. per cultivated acre.

† 1245, F.S.

ZILLAH GOORGAON.

PERGUNNAH.	Total Area in Acres.	Cultivated Area in Acres.	Acre Rate on Total Area.	Acre Rate on Cultivated Area.	Former Jumma.	Revised Jumma.	Increase.	Decrease.
			Rs. a. p.	*Rs. a. p.*				
Rewarree - -	194,403	117,080	– 10 6¾	1 10 2	1,92,353	1,91,597	- -	756
Borah - - -	28,814	18,747	– 15 4½	1 7 7½	24,892	27,676	2,784	—
Shahjehanpore -	10,747	6,897	– 13 9½	1 5 6½	8,931	9,287	356	—
Ferozepore - -	101,039	51,524	1 4 –	2 7 3	1,58,745	1,26,375	- -	32,370
Poonahana - -	74,551	38,035	– 12 7	1 8 8	68 890	58,533	- -	10,357
Jharsa - - -	97,814	63,889	– 11 8	1 1 9	67,538	70,881	3,343	—
Hutteen - -	115,008	69,112	– 12 –	1 5 5	1,23,051	92,283	- -	30,768
Noh - - -	76,941	43,810	1 – 4	1 10 5	91,698	72,417	- -	19,281
Sonut - - -	156,198	68,902	– 10 9	1 7 10	1,33,261	1,68,672	35,411	—
Palee Pakul - -	29,690	13,384	– 13 8	1 14 3	30,684	25,304	- -	5,380
Pulwul - - -	192,296	101,241	– 14 3	1 11 4	2,34,873	1,72,737	- -	62,136
Hoodul - - -	60,667	34,392	– 14 10	1 10 2	70,857	56,265	- -	14,592
Tooroo - - -	25,533	17,555	– 10 4	– 15 –	21,975	16,458	- -	5,517
TOTAL - -	1,157,701	644,568	– 15 –	1 11 –	12,27,748	10,88,485	41,894	1,81,157

461. In submitting these proceedings to the Lieutenant-governor, the Board remarked that they completed the settlement of the whole division, with a few exceptions; and that it would be quite unnecessary for them to furnish in this the same detailed explanation that they had been in the habit of rendering in other divisions. They observed, that after long continued and diligent personal researches, and appeals to all accessible sources of information, they considered these settlements moderate and equitable, and confidently recommend them for confirmation. The soil they described as naturally sterile, and the population as emigrant, poor, and miserable. They made a few general observations respecting this division, and briefly noticed the arrangements that had been made in each district; but their remarks can be viewed as little more than a confirmation or recapitulation of those that are to be found in the report of Mr. Bird, or in the pergunnah reports of the settlement officers. The services of Mr. S. S. Brown, Mr. G. F. Edmonstone, Mr. J. Lawrence, Mr. G. C. Barnes, and Mr. M. R. Gubbins were brought to the favourable notice of Government.

462. The Lieutenant-governor, after having personally visited every district in this division except Bhuttee, which was about to be separated from it, was persuaded that the new-formed settlements were, with few exceptions, light and equitable, and such as might in ordinary seasons be collected, leaving a fair profit to the malgoozars. In some of the baranee villages he observed, "seasons of drought and scarcity, especially if continuing for successive years, will cause distress, and need consideration; but again, in good years the profit from these villages is very large; and it may be fair, except in great calamities, to realize in good years what may have been suspended in bad years."

463. Adverting to the former existence of the want of method in the administration of the territory, and acknowledging the efforts of the Board to introduce greater regularity, the Lieutenant-governor was of opinion that the time had arrived when a further step might be taken in advance, and some amendment be made in the rules introduced by the Board into the Delhi territory on the 20th January 1837, especially in those which related to the collection of the revenue. The Board were called on to report specially on this subject.

464. The opinions entertained by the Lieutenant-governor of the soil and the people were very opposite to those expressed by the Board. The soil he thought was fertile, if it could by any means be irrigated; the villages substantial and well built; and the inhabitants "as fine a body of well-clothed, independent, manly peasantry as any country can produce."

465. The Lieutenant-governor recorded some observations on the settlement of each district.

Appendix No. 19.

466. The fairness of the assessment of the canal villages, he observed, was entirely contingent on the maintenance of a supply of water in the canal, equal to that which existed at the time when the Government demand was fixed. This had not hitherto been the case, and all the effects of drought had been experienced. Balances had occurred in some villages, which he proposed to meet by remissions, until it should be ascertained by experience whether the efforts that were being made to keep up a constant supply in the canal would make the realization of the Government demand easy and fair, or whether there was a permanent error in the settlement.

467. In noticing the settlement of the Rohtuc district, he recorded some interesting remarks on coparcenary communities.

468. He deemed the report of Mr. Edmonstone, on the Paneeput district, to be complete as far as it went, and creditable to his intelligence and judgment, but incomplete, in so far as it had omitted to notice the large istumraree tenures of the Kurnaul Mundals, which were given by Lord Lake in exchange for a jagheer in Moozuffurnuggur. He considered that it was the duty of the Government to maintain in their integrity the rights of the proprietary community. Captain Abbott was accordingly deputed to survey the istumraree holdings, with a view of determining the amount payable by each member of the community.

469. The remaining observations relate to irrigation by means of bunds, and the regulation of the waters of the Badshapore nullah.

470. We have now reviewed the settlement proceedings in the six divisions of Meerut, Agra, Rohilcund, Allahabad, Benares, and Delhi, which are all that are separately reported on by Mr. Bird; we shall reserve for future notice the two remaining divisions of Saugor and Kumaon.

Concluding remarks.

471. To our concluding remarks on the settlement proceedings, which have formed the subject of the preceding examination, we shall prefix the following statements of the results of the settlements, compiled down to the date of the last received administration reports:—

North-Western Provinces. Revenue Administration Reports.

Land Revenue, No. 1.

Year.	Demands.	Collections.	Balances.	Nominal.	Particulars of Balances.—Real.		
					In train of Liquidation.	Doubtful.	Irrecoverable.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
1838–39	4,55,48,990 14 9	3,63,02,151 6 9	69,44,863 2 3	—	—	—	—
1839–40	4,12,06,686 – –	3,56,52,810 – –	49,94,192 – –	—	—	—	—
1840–41	3,76,42,610 – –	3,47,04,023 – –	29,38,587 – –	—	—	—	—
1841–42*	4,16,19,038 7 9¼	3,88,33,573 13 3¾	27,85,464 10 5½	—	—	—	—
1842–43	4,39,18,901 5 1¼	4,04,88,126 12 5¾	34,30,774 8 7½	23,34,748 2 10¾	4,97,869 11 4½	58,695 9 –½	5,39,461 1 3¾
1843–44	4,34,94,154 6 11½	4,11,05,143 11 8½	23,89,010 11 3	14,01,631 7 –½	4,60,981 5 5¾	1,21,274 6 5¾	4,05,123 14 8
1844–45	4,34,58,828 6 5½	4,12,87,443 1 5¼	21,71,385 5 –	13,65,523 13 1¾	3,05,766 13 3	1,63,295 4 1½	3,36,799 6 5¾
1845–46	4,30,18,371 2 5¼	4,20,03,415 7 4¾	10,14,955 11 –½	4,86,770 – –¾	1,67,778 4 5¾	56,510 12 1	3,03,896 10 5
1846–47	4,30,77,005 13 10¼	4,23,21,220 13 9¾	7,55,785 – –½	5,23,909 9 5½	1,04,471 5 –	57,156 5 5	70,247 12 2
1847–48	4,29,21,668 3 2¼	4,24,85,823 15 5¾	4,35,844 3 8½	2,24,457 6 –	95,291 4 7	53,952 8 2	62,143 – 11

* Complete with the exception of the Saugor division, the Reports from which "the Board thought it needless to wait for, as the officers are newly appointed, and cannot be expected to furnish them."—*Report*, dated 24 March 1843.

Revenue Administration Reports.

Land Revenue, No. 2.

Years.	Sales.		Farms.		Transfers.		Kham Holdings.			Dustucks.
	Mehals.	Jumma.	Mehals.	Jumma.	Puttees.	Jumma.	Number.	Demand.	Balance.	
1838–39 -	—	—	—	—	—	—	—	—	—	—
1839–40 -	—	—	—	—	—	—	—	—	—	—
1840–41 -	—	—	—	—	—	—	—	—	—	—
1841–42* -	—	—	—	—	—	—	—	—	—	—
1842–43 -	226	2,06,140	341	2,59,686	365 & 203 shares.	68,966	295	3,59,445	91,241	4,01,151
1843–44 -	221	1,26,718	266	2,50,655	271 & 28 shares.	75,365	190	2,62,389	58,088	3,78,597
1844–45 -	121	1,14,504	214	1,77,066	375 & 39 shares.	67,500	184	2,01,287	58,272	3,48,790
1845–46 -	97	70,744	127	1,26,609	347	73,304	136	1,48,863	24,746	2,92,682
1846–47 -	115	93,601	129	1,03,420	238	47,025	162	1,40,739	20,126	2,58,235
1847–48 -	52	55,246	41	40,616	108	26,366	149	97,145	15,013	2,35,127

* This statement is left blank in the Revenue Proceedings.

472. The results presented by these statements are highly satisfactory. Making allowance for the large amount of nominal balances included in the jummas and balances of the earlier years of the series, and excepting the years 1839–40 and 1840–41, respecting which we should be glad to receive explanation, the revenue appears by the statement No. 1 to have progressively increased; and that this increase has been realized without undue pressure on the people appears demonstrated in the statement No. 2, by the progressive and great diminution in all the forms of proceeding for enforcing the payment of arrears.

473. We shall now consider, under the several heads of the objects proposed by the settlement, how far, according to the results of the preceding review, those objects may be deemed to have been successfully accomplished.

474. The results under this head must be regarded as generally satisfactory. The jumma has, in most instances, been carefully and considerately adjusted to the capabilities of the soil and the resources of the cultivators. When this has not been done in the first instance, it has, for the most part, been accomplished by another revision. In some instances further measures of concession appear to be necessary, in Banda especially. In relation to this district, some very important observations are recorded by the Lieutenant-governor in the Revenue Narrative for the fourth quarter of 1848. The difficulty of restoring prosperity to a district which has suffered so greatly by over-assessment, and by the consequent continual change of proprietors, induces us to look with approbation on the reductions of jumma noticed in those observations, and which, we trust, will be sufficient for their end. But we think, as a special principle in the management of this district, the Government demand should be carefully kept somewhat below what would be its fair amount on the ordinary rules of assessment. The greatest possible moderation appears to us essentially necessary to give encouragement to the agricultural community, and counteract the effect of the long process of deterioration which resulted from the opposite course. 1. Revision of assessment.

475. In Bhutheana also, where the collections almost invariably fall very far short of the jumma, leaving a large annual balance to be written off as irrecoverable, we think the settlement should be revised, and the jumma brought within the limits of the annual realization.

476. The introduction of the system of realizing the revenue by four instalments in the year appears to have been eminently beneficial to the minor zemindars and the inferior classes of cultivators. The fixing of these instalments, so as to admit of the produce being sold before the revenue should be demanded, was intended to have, and to a great extent unquestionably has had, the effect of liberating the ryot from the hands of money-lenders. 2. Better division of kists.

3. Demarcation of boundaries.

477. This, so far as it has gone, appears to have been well performed by the European officers to whom it was entrusted, and to have been attended with the best results both to the Government and to the village communities.

4. Correction and arrangement of Tehsildarree accounts and records.

478. This portion of the measures proposed may be considered to have been well carried out.

5. Road fund.

479. This measure, which at first excited opposition in many places, appears to have been finally acquiesced in, and if not always, yet generally approved.

6. Provisions for village police.

480. This measure was, at first, evidently unpopular. We are disposed to hope that, with careful supervision, it may be found satisfactory to the people.

7. Resumption of rent-free tenures.

481. It was always our desire that this measure should be carried out with great lenity and forbearance. It many instances it has been so. In others, the results have been attended with much hardship, especially when the settlements have not been made with the ex-maafeedars. But the solicitude of the several Lieutenant-governors, and especially of the present,* has been carefully directed to remedying the evil in question by money provisions of more or less duration. We think this the best method of disposing of such cases. It provides for the incumbents and their families, and secures the ultimate rights of Government.

8. Recasting or reduction of large tenures.

482. Under this head have been found the greatest differences of opinion, and the greatest practical embarrassments to the Government. Numerous suits have been instituted by ousted talookdars in the civil courts, of which some have been decided against the Government, some in its favour, and many are still pending. This class of suits will necessarily cease under the operation of Act XIII. of 1848, which limits the time after settlement within which they can be instituted.

9. Demarcation of component portions of villages, and record of rights therein.

483. This, which is usually called the Kusreh survey, is, in so far as its execution has been brought under notice, the most questionable portion of the entire series of measures; yet it was a work eminently necessary, and most especially so under the system of separate responsibility.

484. And this brings us to a question of great importance, and most difficult of solution, that of joint and separate responsibility in coparcenary mehals. Separate responsibility, which is authorised by law to be granted whenever demanded, has been regarded as a great boon conferred on the industrious and meritorious members of village communities. The distinct sale of the shares of defaulting putteedars unquestionably has that tendency; and the option of pre-emption given to the shareholders would have great influence in maintaining the integrity of the community; but this well-intended provision has been, in a great measure, neutralized by mortgages for fictitious values, against which there appears to be no remedy but a valuation on fixed principles, at which the right of pre-emption shall be given to the community.

485. There are great differences in the extent to which separate responsibility prevails. In some districts it is universal, in some the instances are numerous, in some few, in others none.

486. The late Lord Metcalfe, Mr. Robertson, and Mr. Thomason have all been strongly impressed with the superior advantages to the communities themselves of the system of joint responsibility. It saves them from the intrusion of strangers, and from the liability to litigation on shares. It leaves to them the entire management of their own internal concerns, subject to one common responsibility to Government.

487. The subject is admirably discussed in Mr. Thomason's Minute of 25th September 1848. He does not propose an alteration of the law; to this we should be decidedly opposed; but he thinks that every means should be employed to induce the village communities to adopt voluntarily the system of joint responsibility; and in this view we fully concur.

488. Another question is, whether the completion of a settlement should be postponed till the completion of partitions. We are of opinion that when there are sufficient data to determine the aggregate assessment of a village, the settlement officer may record it, and the revenue officers may subsequently carry the partitions into effect. It is very desirable, however, that mischief should not be allowed to result from long intervening delays.

489. Another question of importance is, whether an agriculturist, on the renewal of a settlement, should be allowed the full benefit of his improvements; or whether the Government should be held entitled to a share of the additional value which his capital and industry, aided by other circumstances, have added to the land. We are of opinion that the only satisfactory principle on which all future renewals of settlements can be made will be, that reference must be had to the value of the land at the time, a liberal consideration being given for the improvements attributable only to the efforts of the tenant himself, and especially with regard to such as are of a comparatively recent date, and with regard to which he has reaped the advantage only for a short period under the old settlement.

490. Another question of importance is, what will be the position, at the next settlement, of the talookdars who waived the question of their right to engagements, and received a malikana, generally of 18 per cent., on the jumma, for the life of the first incumbent, to be, except in peculiar cases, prospectively reduced, and finally fixed at 10 per cent. We desire to be more fully informed respecting the nature, extent, and duration of the agreement with

* Mr. Thomason.

with these talookdars, and whether the arrangement with them was made for the term of the settlement, or whether it was intended to be permanent.

491. We cannot conclude this despatch without stating the impression which the review of the settlement proceedings has left on our minds of the high honour reflected on the Civil Service by the zeal, industry, ability, and good feeling of the several officers employed, necessarily with differences in degree, but with so little room for exception, that it would be invidious to particularize where there is such ample ground for general satisfaction.

492. We feel bound, however, to make an exception in favour of Mr. R. M. Bird. In planning the operations which have been, on the whole, so well concluded, in so superintending their progress as to insure the cordial co-operation of all the officers employed in them, and in thus contributing so largely to their successful accomplishment, we may consider him as having a part in them altogether peculiar and distinct, and as being eminently entitled to our marked and special approbation.

We are, &c.

John Shepherd.
J. W. Hogg.
W. Wigram.
John Loch.
J. L. Lushington.
John Cotton.
W. L. Melville.
H. T. Prinsep.
Wm. Dent.
W. H. C. Plowden.
J. H. Astell.
H. Shank.
Wm. J. Eastwich.
J. Caulfeild.
Henry Willock.

London, 13 August 1851.

(True copy.)

(signed) *T. L. Peacock,*
Examiner of India Correspondence.

East India House, 29 June 1852. JAMES C. MELVILL.

ANALYSIS

ANALYSIS OF INDEX.

ALPHABETICAL and CLASSIFIED LIST of the PRINCIPAL HEADINGS in the following INDEX, with the Paging at which they will be respectively found.

PAGE.

ACCOUNTS - 921
Act of 1833 - 921
Agra Presidency, 1 - 922
Appointments, 2 - 925
Bengal Presidency, 1. 2 - 928
Board of Control, 1 - 932
Councils, 3 - 939
Government of India, 2 - 954
Home establishment - 961
Home Treasury, 1. 2 - 961
Legislation - 963
Legislative councillor - 964
Secret Committee, 1 - 994
Superannuations - 998
Trade of the Company - 998
Votes of proprietors, 1 - 1001

ADDISCOMBE COLLEGE:
1. *Remarks on the East India Company's establishment at Addiscombe, and the course of instruction pursued therein* - 921
2. *Advantages resulting from the establishment; efficiency of the system of instruction* - 921
Colleges - 938
Haileybury College - 957

Administration of the Government - 922
Board of Control - 932
Directors, Court of - 942
Government of India - 954
Governor-general - 955
President of the Board of Control - 985

Advocate-general - 922
Legislative councillor, 1. 3 - 964

Afghan war - 922
Secret Committee, 1 - 994

AGRA PRESIDENCY:
1. *Evidence as to the constitution of the presidency of Agra, by the Act of* 1833 922
2. *Correspondence and papers laid before the Committee* - 922
Accounts - 921
Bengal Presidency, 1. 4. 5 - 928
Governor-general, 5 - 956
Seat of Government - 994

Allowances - 923

APPEALS:
1. *Generally* - 924
2. *Papers laid before the Committee* - 924

Applications for appointments - 924
Appointments - 924
Army - 925
Directors, Court of - 942
Distribution of patronage - 944
Patronage - 981

APPOINTMENTS:
1. *Evidence as to appointments made by the Court of Directors* - 924
2. *Manner in which appointments are made by the Government of India* - 925

APPOINTMENTS—continued. PAGE.
3. *Necessity for the Government of India having the power of appointment of the most efficient officers to either the civil or military service* - 925
4. *Papers laid before the Committee* - 925
Applications for appointments - 924
Army - 925
Board of Control, 1 - 932
Cadetships - 934
Civil services, 1. 2 - 936
Distribution of patronage - 944
Government of India, 4 - 955
Haileybury College, 3 - 958
Hunter, Mrs. - 962
Members of Council - 976
Natives, 1 - 980
Patronage - 981
President of the Board of Control - 985
Sale of offices - 994
Writerships - 1006

ARMY:
1. *Inadequacy of the patronage bestowed upon officers in the army* - 925
2. *Opinion that the claims of the service have been liberally met* - 926
3. *Proposal for allotting one-third of the patronage to the army* - 926
4. *Objections to allotting a fixed proportion of the patronage to the army* - 926
5. *Efficiency of the army under the present mode of nomination* - 927
6. *Papers laid before the Committee* - 927
Applications for appointments - 924
Bengal Presidency, 1 - 928
Civil service, 1 - 936
Commander-in-chief - 938
Detached service - 942
Dismissal of officers - 944
Distribution of patronage, 1 - 944
Ensigncies - 952
Furloughs - 953
Irregular troops - 963
Military officers - 976
Patronage, 1 - 981
Returns of patronage - 992
Votes of proprietors - 1002
Writerships - 1006

Arracan - 927

Assam - 927

Attendance of directors - 927
Chairs - 935
Directors, Court of - 942

BENGAL PRESIDENCY:
1. *Evidence as to the changes made by the Act of* 1833 - 928
2. *Opinion that it would be better to revert to the old system* - 928
3. *Observations relative to the Council of Bengal* - 928

BENGAL PRESIDENCY—continued. PAGE.

4. *Manner in which the affairs of Bengal are administered during the absence of the Governor-general* - - - - 928
5. *Recommendation that a separate governor should be appointed for the presidency* 929
6. *Papers laid before the Committee* - 929

Accounts - - - - - - - - 921
Agra Presidency, 1 - - - - - - 922
Civil justice, 1 - - - - - - - 936
Civil service, 2 - - - - - - - 936
Councils, 2 - - - - - - - - 939
Criminal justice, 1 - - - - - - 940
Expenditure, 3 - - - - - - - 952
Finance, 2 - - - - - - - - 953
Furloughs - - - - - - - - 953
Governor-general, 1. 5 - - - - - - 955
Indian navy - - - - - - - - 962
Judicial decisions - - - - - - - 963
Madras Presidency, 1 - - - - - - 970
Military department - - - - - - 976
Minor presidencies, 3 - - - - - - 978
North-western Provinces, 1 - - - - - 980
Patronage, 3 - - - - - - - 983
Railways - - - - - - - - 991
Revenue and expenditure, 2 - - - - - 993
Salaries - - - - - - - - 993
Seat of Government - - - - - - 994
Secret Committee - - - - - - - 994
Supreme Council - - - - - - - 998
Tours of inspection - - - - - - 1001
Transit duties - - - - - - - 1001

Bi-monthly mails - - - - - - - 929
Communication with India - - - - - 938

Birch, Colonel - - - - - - - - 929

Board of Administration - - - - - - 931

BOARD OF CONTROL:

1. *Evidence relative to the constitution and powers of the Board; changes effected therein by the Act of* 1833 - - - 932
2. *Explanation as to the mode of transacting business between the Board and the Court of Directors* - - - - - 932
3. *Papers laid before the Committee* - 933

Addiscombe, 1 - - - - - - - 921
Afghan war - - - - - - - - 922
Appointments, 1 - - - - - - - 924
Chairs - - - - - - - - - 935
Commissioners of the Board of Control - - 938
Declaration of war - - - - - - - 941
Despatches, 1 - - - - - - - 941
Directors - - - - - - - - 942
Expenditure, 1 - - - - - - - 952
Government of India, 4 - - - - - - 955
Governor-general, 1 - - - - - - 955
Home Treasury - - - - - - - 961
Patronage, 2 - - - - - - - 983
Pensions, 2 - - - - - - - - 984
President of the Board of Control - - - 985
Previous communications - - - - - 986
Recall of officers - - - - - - - 991
Secret Committee, 2. 3 - - - - - - 995
Secretaries, 1 - - - - - - - 996

BOMBAY PRESIDENCY:

1. *Generally* - - - - - - - 933
2. *Papers laid before the Committee* - - 933

Civil justice, 2 - - - - - - - 935
Councils, 3 - - - - - - - - 939
Criminal justice, 2 - - - - - - - 940
Distribution of patronage, 1 - - - - - 944
Expenditure, 2 - - - - - - - 952
Furloughs - - - - - - - - 953
Judicial decisions - - - - - - - 963

BOMBAY PRESIDENCY—continued. PAGE.

Members of council, 1 - - - - - - 976
Minor Presidencies, 1. 2 - - - - - - 978
North-western Provinces, 1 - - - - - 980
Patronage, 3 - - - - - - - 983
Railways - - - - - - - - 991
Revenue and expenditure - - - - - 993
Salaries - - - - - - - - 993
Seat of Government - - - - - - 994
Secret Department (India) - - - - - 995
Supreme Council - - - - - - - 998
Works, Public - - - - - - - 1005

Bribery - - - - - - - - - 933

Bruce, Colonel - - - - - - - - 933

Budd, Lieutenant-colonel - - - - - - 934

Bulkeley, Lieutenant-colonel - - - - - 934

Burmese war - - - - - - - - 934

Bye-laws - - - - - - - - - 934
Directors, Court of, 8 - - - - - - 943

Cadetships - - - - - - - - - 934
Addiscombe, 1. 2 - - - - - - - 921
Appointments, 1. 4 - - - - - - - 924
Army, 2 - - - - - - - - - 926
Returns of patronage - - - - - - 992
Sale of offices - - - - - - - 994

Calcutta - - - - - - - - - 934
Civil service, 1 - - - - - - - 936
Expenditure, 3 - - - - - - - 952
Railways - - - - - - - - 991
Seat of Government - - - - - - 994
Supreme Council - - - - - - - 998

Canvass for the direction - - - - - - 934
Directors, 2 - - - - - - - - 943
Election of directors - - - - - - 944

Capital Stock - - - - - - - - 934

Carmichael, Colonel - - - - - - - 934

Cash balances - - - - - - - - 935

Cavery Anecut - - - - - - - - 935
Irrigation - - - - - - - - 963

Chairs - - - - - - - - - - 935
President of the Board of Control - - 985
Previous communications - - - - - 986
Secret Committee, 1 - - - - - - 994

Chaplains - - - - - - - - - 935

CIVIL JUSTICE:

1. *Bengal* - - - - - - - 935
2. *Bombay* - - - - - - - 935
3. *Madras* - - - - - - - 935
4. *Non-regulation provinces* - - - 935
5. *North-western Provinces* - - - 936

Judicial decisions - - - - - - - 963

CIVIL SERVICE:

1. *Generally* - - - - - - - 936
2. *Observations on the efficiency of the civil service* - - - - - 936

Addiscombe College, 2 - - - - - - 921
Appointments, 2 - - - - - - - 925
Army, 2. 3 - - - - - - - - 926
Bengal Presidency, 1. 3 - - - - - 928
Cadetships - - - - - - - - 934
Covenanted service - - - - - - 940
Detached service - - - - - - - 941
Directors, Court of, 2 - - - - - - 943
Disqualification of officers - - - - 944
Distribution of patronage, 2 - - - - 944
Estimates - - - - - - - - 952

CIVIL SERVICE—continued. PAGE.
- Governors of presidencies - 957
- Haileybury College - 957
- Home establishment - 961
- Leave of absence - 963
- Legislative Council of India - 963
- Madras Presidency, 1 - 970
- Military officers - 976
- Natives - 980
- Patronage, 1 - 981
- Pensions, 1 - 981
- Promotions - 989
- Qualification of officers - 991
- Salaries - 993
- Supreme Council - 998
- Uncovenanted service - 1001
- Votes of proprietors, 1 - 1002
- Writerships - 1006

Colleges - 938
- Addiscombe College - 921
- Haileybury College - 957

Commander-in-chief - 938
- Ensigncies - 952
- Governor-general, 1 - 955

Commissioners of the Board of Control - 938

Committees of directors - 938
- Bye-laws - 934
- Directors, Court of - 942

Communication with India - 938
- Bi-monthly mails - 929
- Despatches - 941
- Furloughs - 953
- Seat of Government - 994

Correspondence - 938
- Despatches - 941
- Military correspondence - 976

COUNCILS:
1. Particulars relative to the appointment of the Councils in India, and mode of conducting business - 939
2. Necessity for the Governor-general being assisted by a Council - 939
3. How far councils are necessary in the subordinate presidencies - 939

- Act of 1833 - 921
- Appointments, 2 - 925
- Bengal Presidency, 3 - 928
- Bombay Presidency, 1 - 933
- Civil service, 1 - 936
- Commander-in-chief - 938
- Expenditure, 2 - 952
- Governor-general, 1. 4 - 955
- Home Council for India - 960
- Legislative Council of India - 963
- Legislative councillor - 964
- Madras Presidency - 970
- Members of Council - 976
- Minor presidencies, 3. - 978
- Native councils - 979
- Patronage, 3 - 983
- Period of service - 984
- Salaries - 993
- Seat of Government - 994
- Supreme Council - 998

Covenanted service - 940
- Allowances - 923
- Indian navy, 1 - 962
- Natives, 1 - 980
- Uncovenanted service - 1001

CRIMINAL JUSTICE:
1. Bengal - 940
2. Bombay - 940

CRIMINAL JUSTICE—continued. PAGE.
3. Madras - 940
4. Non-regulation provinces - 940

- Judicial decisions - 963

Debts of the Company - 941

Declaration of war - 941

DESPATCHES:
1. Generally - 941
2. Evidence as to the preparation and transmission of despatches - 941
3. Opinion that no unneccessary delay takes place in preparing and transmitting the despatches to India - 942

- Board of Control, 2 - 932
- Correspondence - 938
- President of the Board of Control - 985
- Previous communications - 986
- Records - 992
- Secret Committee, 1. 2 - 994
- Secret Department (India) - 995

Detached service - 942
- Diplomatic service - 942
- Military officers - 976

Diaries - 942
- Records - 992

Diplomatic service - 942

DIRECTORS, COURT OF:
1. Evidence relative to the appointment and powers of the Court of Directors - 942
2. How far it is advisable to effect any alteration in the constitution of the court - 943
3. Papers laid before the Committee - 943

- Act of 1833 - 921
- Addiscombe College, 1 - 921
- Appeals, 1 - 924
- Applications for appointments - 924
- Appointments, 1 - 924
- Army, 1 - 925
- Attendance of directors - 927
- Board of Control - 932
- Bribery - 933
- Bye-laws - 934
- Canvass for the direction - 935
- Chairs - 935
- Committee of directors - 938
- Councils, 1 - 939
- Despatches - 941
- Distribution of patronage - 944
- Election of directors - 945
- Expenditure, 3 - 952
- Governor-general - 955
- Gratuities - 957
- Home establishment - 961
- Indian navy - 962
- Members of Council, 1 - 976
- Patronage - 981
- Previous communications - 986
- Proprietors - 990
- Recall of officers - 991
- Sale of offices - 994
- Secret Committee, 1 - 994
- Secretary of State - 996
- Works, Public - 1005

Dismissal of officers - 944

Disqualification of officers - 944

DISTRIBUTION OF PATRONAGE:
1. Generally - 944
2. Opinion that the present distribution of the patronage by the directors is fair and just - 944

Distribution of Patronage—continued. PAGE.

3. *Objections to the present mode of distribution* - - - - - - 944
Applications for appointments - - - 924
Appointments - - - - - - - 924
Army, 4 - - - - - - - - 926
Patronage - - - - - - - - 983
Returns of patronage - - - - - 992

Duties - - - - - - - - - 945
Transit duties - - - - - - 1001

East India bonds - - - - - - - 945
Register of bonds - - - - - - 992

East India Company - - - - - - 945
Seal of the Company - - - - - 994
Trade of the Company - - - - - 1001

East India stock - - - - - - - 945
Price of stock - - - - - - - 935

Ecclesiastical establishment - - - - - 945
Chaplains - - - - - - - 935

Education - - - - - - - - 945
Addiscombe College, 1. 2 - - - - 921
Civil service, 2 - - - - - - 936
Colleges - - - - - - - 938
Haileybury College - - - - - 957
Native languages - - - - - - 979
Writerships - - - - - - - 1006

Election of Directors:

1. *Inconveniences of the present mode of election of directors of the East India Company* - - - - - - 945
2. *Suggestions for the improvement of the system* - - - - - - 946

Bribery - - - - - - - - 933
Canvass for the direction - - - - 934
Directors, Court of, 2 - - - - - 943
Proprietors, 3 - - - - - - 990
Votes of proprietors - - - - - 1002

Ellenborough, Lord - - - - - - 949
Councils, 2 - - - - - - - 939
Legislative councillor, 1 - - - - 964
Secret Committee, 1. - - - - - 994

Elphinstone, Mr. *Mountstuart* - - - - 951

English law - - - - - - - - 951
Improvement of the law - - - - - 962

Ensigncies - - - - - - - - 952

Estimates - - - - - - - - 952

Europeans - - - - - - - - 952
Appointments, 3 - - - - - - 925

Examination of students - - - - - 952
Addiscombe College, 1 - - - - - 921
Civil service, 2 - - - - - - 936
Haileybury College, 3 - - - - - 958

Expenditure:

1. *Remarks relative to the power of the Board of Control to regulate the expenditure of the East India Company* - 952
2. *Control exercised by the Supreme Government of India over the expenditure of the minor presidencies* - - - 952
3. *Statement as to the inconveniences arising from this practice* - - - - 952

Army, 6 - - - - - - - - 927
Board of Control, 1 - - - - - - 932
Government of India, 3. 4 - - - - 954
Governor-general, 1 - - - - - - 955
Home Treasury - - - - - - - 961
Madras Presidency, 1 - - - - - 970
Revenue and expenditure - - - - 993
Works, Public - - - - - - 1005

PAGE.

Extraordinary charges - - - - - - - 953

Finance:

1. *Generally* - - - - - - 953
2. *Papers laid before the Committee* - 953

Ellenborough, Lord - - - - - - 949
Estimates - - - - - - - - 952
Expenditure - - - - - - - 952
Home charges - - - - - - - 960
Home Treasury - - - - - - - 961
Revenue and expenditure - - - - 993
Secret Department (India) - - - - 995

Furloughs - - - - - - - - - 953
Leave of absence - - - - - - 963
Retired officers - - - - - - 992

Geddes, Lieutenant-colonel - - - - - 954

Gholab Singh - - - - - - - - 954

Government of India:

1. *How far any alteration should be made in the present system of Government in India* - - - - - - 954
2. *Changes effected in the Government by the Act of* 1833 - - - - - - 954
3. *Powers exercised by the Local Governments of India; this power might be increased* - - - - - - 954
4. *Control exercised over the Government by the Home Authorities; whether advantageous to conduct the Government in the name of the Crown* - - - 955
5. *Papers laid before the Committee* - 955

Act of 1833 - - - - - - - 921
Administration of the Government - - - 922
Agra Presidency - - - - - - - 922
Appointments, 2 - - - - - - - 925
Board of Administration - - - - 931
Bombay Presidency, 1 - - - - - - 933
Councils - - - - - - - - 939
Despatches, 2 - - - - - - - 941
Directors, Court of, 2 - - - - - 943
Governor-general - - - - - - 955
Home Council for India - - - - 960
Legislation - - - - - - - - 963
Legislative councillor, 2 - - - - 964
Local Governments - - - - - 965
Madras Presidency, 1 - - - - - 970
Members of Council - - - - - 976
Military Department - - - - - 976
North-western Provinces, 1 - - - - 980
President of the Board of Control - - - 985
Press, The - - - - - - - - 986
Proprietors, 2 - - - - - - - 990
Publicity of proceedings - - - - 991
Records - - - - - - - - 992
Seat of Government - - - - - 994
Secret Committee, 1 - - - - - 994
Simlah - - - - - - - - 997
Supreme Council - - - - - - 998
Tours of inspection - - - - - 1001
Works, Public - - - - - 1005

Governor-General:

1. *Evidence as to the appointment and powers of the Governor-general of India* - - - - - - 957
2. *Remarks relative to the absence of the Governor-general from the seat of Government; inconvenience resulting therefrom* - - - - - - 958
3. *Explanation as to the mode in which the business is conducted during his absence* 958
4. *Suggestion that certain members of the Council should always be attendant upon the Governor-general* - - 958

GOVERNOR-GENERAL—continued. PAGE.
5. *Manner in which the patronage is distributed during his absence* - - 958
Act of 1833 - - - - - - 921
Advocate-general - - - - - - 922
Appeals, 1 - - - - - - - 924
Appointments, 2. 3 - - - - - 925
Bengal Presidency, 2. 4, 5 - - - - 928
Bombay Presidency, 1 - - - - - 933
Calcutta - - - - - - - 934
Civil service, 2 - - - - - - 936
Councils, 2 - - - - - - - 939
Declaration of war - - - - - 941
Despatches, 2 - - - - - - 941
Expenditure, 2. 3 - - - - - - 952
Finance, 1 - - - - - - - 953
Government of India - - - - - 954
Home Council for India - - - - 960
Lieutenant-governors - - - - - 965
Military officers - - - - - - 976
Minor presidencies - - - - - 978
Patronage, 3 - - - - - - 983
Period of service, 1 - - - - - 984
President of the Board of Control - - - 985
Recall of officers, 1. 2 - - - - - 991
Salaries - - - - - - - 993
Seat of Government - - - - - 994
Secretary of State - - - - - 996
Simlah - - - - - - - 997
Subordinate Governments - - - - 998
Supreme Council - - - - - - 998
Tours of inspection - - - - - 1001
Works, Public - - - - - - 1005

Governors of presidencies - - - - - 957
Governor-general, 1 - - - - - 955
Home Council for India - - - - 960
Lieutenant-governors - - - - - 965
Minor presidencies - - - - - 978
Secretaries, 2 - - - - - - 996
Tours of inspection - - - - - 1001

Gratuities - - - - - - - - 957
Extraordinary charges - - - - - 953

Greenstreet, Lieut.-colonel - - - - - 957

HAILEYBURY COLLEGE:
1. *Evidence as to the system of education pursued in the college* - - - 957
2. *Opinion that too much attention is paid to the study of the Oriental languages* 958
3. *Necessity for all the civil officers of India passing through Haileybury College* - - - - - - 958
Addiscombe College, 2 - - - - - 921
Colleges - - - - - - - 938
Examination of students - - - - 952

Heads of the Sudder - - - - - - 959

Herbert, Mr. *Sydney* - - - - - - 959

Home charges - - - - - - - - 960

HOME COUNCIL FOR INDIA:
1. *Suggestion for the formation of a Council to assist the Governor-general in the government of India* - - 960
2. *Powers proposed to be given to this Council* - - - - - - 960

Home Establishment - - - - - - 961
Appointments, 1 - - - - - - 924
Bi-monthly mails - - - - - - 929
Civil service, 1 - - - - - - 936
Examiner's department - - - - - 952
Pensions, 2 - - - - - - - 984
Promotions - - - - - - - 999
Reduction of Home Establishment - - - 992

Home Establishment—continued. PAGE.
Salaries - - - - - - - - 993
Secretary's department - - - - - 995

HOME TREASURY:
1. *Authority conferred on the Board of Control with regard to the Home Treasury by the Act of* 1833 - - - 961
2. *Doubts as to whether the Act of* 1833 *gave the Board of Control any power over the Home Treasury* - - - 961
3. *Papers laid before the Committee* - 962

Hunter, Mrs. - - - - - - - - 962

Hypothecation of goods - - - - - 962
Remittances - - - - - - - 992

Imports and exports - - - - - - 962

Improvement of the law - - - - - 962
English law - - - - - - - 951
Indian Law Commission - - - - - 962

INDIAN NAVY:
1. *Evidence generally relative to the Indian navy* - - - - - - 962
2. *Papers laid before the Committee* - 963
Appointments, 4 - - - - - - 925
Army, 3 - - - - - - - 926
Home Treasury, 1 - - - - - 961
Pensions, 2 - - - - - - 984
Retired officers - - - - - - 992
Returns of patronage, 3 - - - - 992
Revenue and expenditure, 2 - - - - 993

Irregular troops - - - - - - - 963
Army, 6 - - - - - - - 927

Irrigation - - - - - - - - 963
Cavery Anecut - - - - - - 935

Jackson, Lieutenant-colonel - - - - 963

Judicial decisions - - - - - - 963

Land revenue - - - - - - - 963

Lawrence, Sir *Henry* - - - - - - 963

Leave of absence - - - - - - - 963
Furloughs - - - - - - - 953

Legislation - - - - - - - 963
Supreme Government - - - - - 998
Trade and navigation - - - - - 1001

Legislative Council of India - - - - 964
Legislation - - - - - - - 963
Publication of laws - - - - - 990

LEGISLATIVE COUNCILLOR:
1. *Particulars relative to the appointment and duties of the legislative member of the Council of India* - - - 964
2. *Great advantage has resulted from the appointment of this officer; necessity for the continuance of the officer* - 964
3. *Opinion that there is no necessity to have a legislative councillor* - - - 965
Advocate-general - - - - - - 922
Indian Law Commission - - - - 962

Lieutenant-governors - - - - - - 965
Minor presidencies, 1. 3 - - - - 978

Loans - - - - - - - - - 965

Local Governments - - - - - - 965
Appointments, 3 - - - - - - 925
Assistant surgeons - - - - - 927
Despatches, 3 - - - - - - 942
Government of India, 3 - - - - 954

Local Governments—continued. PAGE.
- *Irregular troops* - 963
- *Minor presidencies* - 978
- *Promotion of officers* - 989
- *Supreme Government* - 998

Madras Presidency:
- 1. *Generally* - 970
- 2. *Papers laid before the Committee* - 970
- *Civil justice*, 3 - 935
- *Councils*, 3 - 939
- *Criminal justice*, 3 - 940
- *Distribution of patronage*, 1 - 944
- *Expenditure*, 3 - 952
- *Furloughs* - 953
- *Judicial decisions* - 963
- *Members of Council*, 1 - 976
- *Minor presidencies*, 1. 2 - 978
- *Railways* - 991
- *Revenue and expenditure*, 1. 2 - 993
- *Salaries* - 993
- *Supreme Council* - 998
- *Works*, Public - 1005

Members of Council:
- 1. *Evidence relative to the appointment of the members of the Council of India* - 976
- 2. *Powers of the members of the Council* - 976
- *Councils* - 939
- *Legislative Council of India* - 964
- *Supreme Council* - 998

Metcalfe, Lord - 976

Military Correspondence - 976
- *Despatches* - 941

Military department - 976

Military officers - 976
- *Army* - 925
- *Cadetships* - 934
- *Detached officers* - 942
- *Diplomatic service* - 942
- *Distribution of patronage* - 944
- *Minor presidencies*, 3 - 978
- *Patronage*, 1 - 981
- *Returns of patronage* - 992
- *Votes of proprietors*, 1 - 1002
- *Writerships* - 1006

Military Secretary - 977

Minor Presidencies:
- 1. *Generally* - 978
- 2. *Remarks as to the authority of the Governor-general over the minor presidencies; how far advantageous* - 978
- 3. *Objections to the appointment of Lieutenant-governors in the place of the present Councils* - 978
- 4. *Changes made by the Act of* 1833 *with regard to the subordinate presidencies, and injurious effect thereof* - 979
- *Appeals*, 1 - 924
- *Councils*, 3 - 939
- *Estimates* - 952
- *Expenditure*, 2. 3 - 952
- *Finance*, 1 - 953
- *Government of India*, 3 - 954
- *Governor-general*, 1. 5 - 955
- *Lieutenant-governors* - 965
- *Local Governments* - 965
- *North-western Provinces* - 980
- *Salaries* - 993
- *Subordinate Governments* - 998
- *Supreme Council* - 998
- *Tours of inspection* - 1001
- *Works*, Public - 1005

PAGE.
- *Native councils* - 979
- *Native languages* - 979
- *Native states* - 979
  - *Government of India*, 4 - 955
  - *Secret Committee*, 1 - 994
  - *State of the country* - 998

Natives:
- 1. *Evidence generally as to the appointments held by natives* - 980
- 2. *Papers laid before the Committee* - 980
- *Covenanted service* - 940
- *Education* - 945
- *Uncovenanted service* - 1001
- *Writerships* - 1006

New territories - 980

Northern India - 980

North Western Provinces:
- 1. *Generally* - 980
- 2. *Papers laid before the Committee* - 981
- *Appeals*, 2 - 924
- *Bombay Presidency*, 1 - 933
- *Civil justice*, 5 - 936
- *Councils*, 3 - 939
- *Despatches*, 2 - 941
- *Distribution of patronage*, 1 - 944
- *Finance* - 953
- *Minor presidencies*, 3 - 978
- *Revenue and expenditure*, 2 - 993

Nubal Mahomed Bhawul Khan - 981

Oaths of office - 981

Officers - 981
- *Appointments* - 924
- *Army* - 925
- *Civil service* - 936
- *Dismissal of officers* - 944
- *Disqualification of officers* - 944
- *Furloughs* - 953
- *Indian navy* - 962
- *Military officers* - 976
- *Natives*, 1 - 980
- *Patronage* - 981
- *Pensions* - 984
- *Promotion of officers* - 989
- *Public officers* - 990
- *Qualification of officers* - 991
- *Recall of officers* - 991
- *Retired officers* - 992
- *Salaries* - 993

Offices - 981
- *Sale of offices* - 994

Parliament - 981

Patronage:
- 1. *Evidence relative to the memorial presented to the Court of Directors by the military officers of the Company* - 981
- 2. *Observations as to the patronage in the hands of the Court of Directors* - 983
- 3. *Remarks with respect to the distribution of patronage in India* - 983
- 4. *Objections to the patronage being transferred to the Crown* - 983
- *Applications for appointments* - 924
- *Appointments* - 924
- *Army*, 1. 2. 3. 4 - 925
- *Bengal Presidency*, 2. 4 - 928
- *Birch*, Colonel - 929
- *Bruce*, Colonel - 933
- *Budd*, Lieut.-col. - 934
- *Bulkeley*, Lieut.-col. - 934

PATRONAGE—continued. PAGE.
Carmichael, Colonel - - - - - 934
Civil service, 1 - - - - - 936
Distribution of patronage - - - - 944
Geddes, Lieut.-colonel - - - - - 954
Governor-general, 3. 5 - - - - - 956
Greenstreet, Lieut.-colonel - - - - 957
Home Council for India, 2 - - - - 960
Jackson, Lieut.-colonel - - - - 963
Lawrence, Sir Henry - - - - - 963
North-western Provinces, 1 - - - - 980
Pollock, Sir George - - - - - 985
President of the Board of Control - - 985
Qualification of officers - - - - 991
Returns of patronage - - - - - 992
Richmond, Colonel - - - - - 993
Salaries - - - - - - - 993
Smith, Lieut.-colonel - - - - - 997
Stewart, Lieutenant - - - - - 998
Wallace, Brigadier - - - - - 1002

PENSIONS:
1. Evidence relative to the pensions granted to officers - - - - - 984
2. Papers laid before the Committee - - 984
Superannuations - - - - - - - 998

PERIOD OF SERVICE:
1. Remarks as to the tenure of office of the members of the Supreme Council, and of the Governor-general, being limited to five years; how far desirable to remove this limit - - - - 984
2. Opinion that it is not desirable to allow the members to retain their seats longer than five years - - - 985
Pilot service - - - - - - - 985
Pollock, Sir George - - - - - 985
Population of India - - - - - 985

President of the Board of Control - - - 985
Chairs - - - - - - - 935
Patronage, 2 - - - - - - 983
Previous communications, 1 - - - - 986
Secret Committee, 2. 3 - - - - - 995

President of the Supreme Council - - - - 986

Press, The - - - - - - - - 986
Publicity of proceedings - - - - 991

Previous communications - - - - - 986

Prices of stock - - - - - - - 987

Promotion of officers - - - - - - 989
Civil service, 1 - - - - - - 936
Covenanted service - - - - - - 940
Secretaries, 2 - - - - - - 996
Supercessions - - - - - - 998

PROPRIETORS:
1. Generally - - - - - - 990
2. Advantages resulting from the Court of Proprietors; suggested formation of a quorum - - - - - 990
3. Papers laid before the Committee - 990
Bye-laws - - - - - - - 934
Directors, Court of, 1 - - - - - 942
Election of directors - - - - - 945
Retired officers - - - - - - 992
Secret Committee, 1 - - - - - 994
Votes of proprietors - - - - - 1002

Public officers - - - - - - - 990
Salaries - - - - - - - 993

Publication of laws - - - - - - 990

Publicity of proceedings - - - - - 991

Qualification of officers - - - - - 991
Disqualification of officers - - - - 944
Supreme Council - - - - - - 998
Writerships - - - - - - 1006

Railways - - - - - - - - - 991
Seat of Government - - - - - 994

RECALL OF OFFICERS:
1. Power of recall exercised by the Court of Directors; it is desirable that they should retain this power - - - 991
2. Proposal for giving the Crown a control over the recall of officers from India - 991
Secret Committee, 1 - - - - - - 994

Records - - - - - - - - - 992
Secret Committee, 1 - - - - - 994

Reduction of Home Establishment - - - 992

Register of bonds - - - - - - - 992

Remittances from India - - - - - 992
Hypothecation of goods - - - - 962

Retired officers - - - - - - - 992
Pensions - - - - - - - 984
Superannuations - - - - - - 998

Returns of patronage - - - - - - 992

REVENUE AND EXPENDITURE:
1. Generally - - - - - - 993
2. Papers laid before the Committee - 993
Bombay Presidency, 1 - - - - - 933
Capital stock - - - - - - 934
Home charges - - - - - - 960
Land revenue - - - - - - 963

Richmond, Colonel - - - - - - 993

Salaries - - - - - - - - 993
Bengal Presidency, 4 - - - - - 928
Uncovenanted service - - - - - 1001

Sale of offices - - - - - - - 994
Cadetships - - - - - - - 934

Saugor and Nerbudda Territories - - - - 994

Seal of the Company - - - - - - 994

Seat of Government - - - - - - 994
Governor-general, 2 - - - - - 956
Members of Council, 1 - - - - - 976
Supreme Council - - - - - - 998

SECRET COMMITTEE:
1. Evidence relative to the constitution and powers of the Secret Committee - 994
2. Connexion between the Secret Committee and the Board of Control; the Committee should have the power of dissent from the orders of the Board - - 995
3. Objection to giving the Committee the power of officially recording their remonstrance against the orders of the Board - - - - - - 995
Afghan war - - - - - - - 922
Board of Control, 3 - - - - - 933
Government of India, 3 - - - - - 954

Secret Department (India) - - - - - 995

SECRETARIES:
1. Secretaries to the Board of Control - 996
2. Secretaries in India - - - - - 996

PAGE.

Secretary's department (East India House) - - 996
Simlah - - - - - - - - - 997
Seat of Government - - - - - 994
Smith, Lieutenant-general - - - - - 997
State of the country - - - - - - 998
Statistical reporter - - - - - - 998
Stewart, Lieutenant - - - - - - 998
Straits settlements - - - - - - 998
Subordinate Governments - - - - - 998
Minor presidencies - - - - - 978
Superannuations - - - - - - - 998
Supercessions - - - - - - - 998
Promotions - - - - - - - 989
Supreme Council - - - - - - - 998
Councils - - - - - - - 939
Period of service - - - - - - 984
President of the Supreme Council - - - 986
Subordinate Governments - - - - 998
Tours of inspection - - - - - - 1001
Administration of the Government - - - 922

PAGE.

Tours of inspection—continued.
Governor-general, 2 - - - - - 956
Simlah - - - - - - - 997
Trade of the Company - - - - - 1001
Trade and navigation - - - - - - 1001
Imports and exports - - - - - 962
Transit duties - - - - - - - 1001
Uncovenanted service - - - - - - 1001
Covenanted service - - - - - 940
Natives, 1 - - - - - - - 980
Pensions, 1 - - - - - - - 984

VOTES OF PROPRIETORS:
1. *Generally* - - - - - - 1002
2. *Papers laid before the Committee* - 1002
Election of directors - - - - - 945
Proprietors, 1 - - - - - - 990
Wallace, Brigadier - - - - - - 1002
Works, Public - - - - - - - 1005
Cavery Anecut - - - - - - 935
Irrigation - - - - - - - 963
Writerships - - - - - - - 1006
Appointments - - - - - - 924

I N D E X.

[In this Index the *Numerals* following *Rep.* refer to the Paging of the Report, the *Figures* following the Names of the Witnesses refer to the Questions of the Evidence, and those following *App.* refer to the page of the *Appendix.*]

A.

ACCOUNTS. On the division of Bengal and Agra into separate presidencies the subject of the accounts was found a very difficult one; change made in the system of accounts to meet the difficulty, *Prinsep* 850——Bye-laws for the government of the East India Company in reference to accounts, *App.* 414.

Act of 1833. Observations of the Committee with respect to the favourable operation of the Act 3 Will. 4, c. 85, so far as regards the administration of the Government of India by the East India Company, as trustees under the control of the Crown, *Rep.* iii——Statement as to the changes in the constitution of the Government of India at home, caused by the Act of 1834, 3 & 4 Will. 4, c. 85, *Melvill* 3 *et seq.*——Changes effected in the constitution of the Government of India by the Act of 1834, *ib.* 399——Steps taken by the Court of Directors to give effect to the changes made in the constitution of the Government of India by the Act, *ib.* 404-407——Statement as to what occurred when the Act of 1833 was carried into effect in India, and what was the constitution given to the Government of India under its provisions, *Prinsep* 841 *et seq.*——Steps taken by the Governor-general, Lord William Bentinck, to form a council under the provisions of the Act of 1833, when first received in India, *ib.* 841——Opinion that the Act of 1833 has been successful in insuring good government in India, and in promoting the welfare of the people, *Right Hon. Viscount Hardinge* 2358.

See also *Agra Pesidency*, 1. *Appointments*, 2. *Bengal Presidency*, 1. 2. *Board of Control*, 1. *Councils*, 3. *Government of India*, 2. *Home Establishment. Home Treasury*, 1. 2. *Legislation. Legislative Councillor. Secret Committee*, 1. *Superannuations. Trade of the Company. Votes of Proprietors*, 1.

ADDISCOMBE COLLEGE:

1. *Remarks on the East India Company's Establishment at Addiscombe, and the Course of Instruction pursued therein.*
2. *Advantages resulting from the Establishment; efficiency of the System of Instruction.*

1. *Remarks on the East India Company's Establishment at Addiscombe, and the Course of Instruction pursued therein:*

Evidence as to the establishment at Addiscombe; examination which the cadets undergo, *Melvill* 310-319——Opinion that the test at Addiscombe is as high as that at Woolwich, *Shepherd* 820, 821——At Addiscombe the engineer and artillery appointments are prizes; cadets who fail in obtaining such appointments get commissions in the infantry, *ib.* 822, 823——The Court of Directors appoint the professors at Addiscombe, and have the sole power of removing them, *ib.* 825, 826——The President of the Board of Control has a veto on the appointment of the Lieutenant-governor of Addiscombe, *ib.* 826——At Addiscombe there are four terms, and the whole is comprised in two years' study; Hindostanee is the only Oriental language taught, *Sykes* 1805, 1806——Remarks on the system of education at Addiscombe and Woolwich, *Right Hon. Viscount Hardinge* 2373.

2. *Advantages resulting from the Establishment; efficiency of the System of Instruction:*

The establishment of the preparatory institutions, Addiscombe and Haileybury, has tended to improve the character and efficiency of the civil and military servants in India,

Report, 1852—*continued.*

ADDISCOMBE COLLEGE—continued.

2. *Advantages resulting from the Establishment, &c*—continued.

Melvill 326-329——The present system of education at Addiscombe is very perfect, *Shepherd* 734. 824——With regard to the military college at Addiscombe, there is no establishment in Europe which does its work more satisfactorily, *Sykes* 1799——Efficiency of the system of education pursued at Addiscombe; the students are well educated, and great care is taken of them, *Sir G. Pollock* 1949——It would be beneficial if all the cadets appointed to the Indian service went through Addiscombe; it would give a larger power of selection for officers of engineers, *ib.* 1978-1982.

See also *Colleges.* *Haileybury College*, 1.

Administration of the Government. Opinion as to the beneficial working of the system adopted at the India House for administering the affairs of the Indian Government, *Shepherd* 708——With reference to the administration of the Government in India, witness, in marching through the country, saw many things that gave him great pain; everything that has been done well in India has been done by a few individuals; it has not been done by Parliament, *Right Hon. Lord Ellenborough* 2351, 2352.

See also *Board of Control.* *Directors.* *Government of India.* *Governor-General.* *President of the Board of Control.*

Advocate-General. The Governor-general has an Advocate-general to refer to when necessary; when witness was in India it was the practice to consult the Advocate-general, whenever the Government desired it, but not to pass laws through his revision, *Prinsep* 904-908.——*See* also *Legislative Councillor*, 1. 3.

Afghan War. Opinion that if the Chairs had had the power of recording their sentiments, and of consulting their colleagues in secret court, the Afghan war might never have taken place; the responsibility would then have rested entirely with the President of the Board of Control, if he acted in opposition to what might have been the universal sentiments of the directors, *Sykes* 1764, 1765——By this proposed power being given to the Chairs, witness contemplates a moral, and not a legal check upon the Board of Control, *ib.* 1766. 1778——From the commencement of the Afghan war till its termination, a period of three years, the proceedings adopted were never communicated to the Court of Directors, and the expenses are not rightly known at the present time, *ib.* 1768-1772.

See also *Secret Committee*, 1.

Age of Officers. See *Civil Service*, 1.

AGRA PRESIDENCY:

1. *Evidence as to the Constitution of the Presidency of Agra by the Act of* 1833.
2. *Correspondence and Papers laid before the Committee.*

1. *Evidence as to the Constitution of the Presidency of Agra by the Act of* 1833:

Changes made by the Act of 1834 with respect to the Government of Agra, and effect thereof, *Melvill* 410——Important difference between the position of the Lieutenant-governor of Agra and the Deputy Governor of Bengal, *ib.* 424, 425——With respect to the civil services, it was determined to annex to Agra all those civil servants who held offices in that division of territory which was made to constitute the Presidency of Agra, *Prinsep* 844——The Agra Presidency was constituted by the Act of 1833, and Sir Charles Metcalfe was declared to be the first governor, *ib.* 849——Great advantage has resulted from Agra being constituted a presidency, with a Deputy Governor, *ib.* 928——Power of the Governor-general in Council of appointing the Deputy Governor at Agra, *ib.* 956, 957.

2. *Correspondence and Papers laid before the Committee:*

Letter from the Secretary to the Governor in General Department to the Secretary to the Government of Agra, dated 20 January (No. 6) 1836, *App.* 789——Letter from the Secretary to the Government of Agra to the Secretary to the Government of India, dated 9 January 1836, *ib.*—— Letter from the Secretary to the Sudder Board of Revenue to the Secretary to the Government of Agra, dated 2 October 1835, *ib.*——Note by the Governor, dated 2 December 1835, *ib.* 793.

Letter from the Secretary to the Government of Agra to the Secretary to the Sudder Board of Revenue, dated 9 December 1835, *App.* 795——Letter from the Secretary to the Government of Agra to the Secretary to the Sudder Board of Revenue, dated 9 January 1836, *ib.*——Letter from the Secretary to the Sudder Board of Revenue, to the Secretary to the Government of Agra, dated 22 December 1835, *ib.* 796——Letter from the Secretary to the Government of Agra to the Secretary to the Government of India, dated 27 January 1836, *ib.*——Letter from the Secretary to the Sudder Board of Revenue to the Secretary to the Government of Agra, dated 22 January 1836, *ib.* 797.

Letter

Report, 1852—*continued.*

AGRA PRESIDENCY—continued.

2. *Correspondence and Papers laid before the Committee*—continued.

Letter from the Secretary to Government of Agra to the Secretary to the Sudder Board of Revenue, dated 27 January 1836, *App.* 798——Letter from the Secretary to Government of India to the Secretary to the Government of Agra, dated 6 February 1836, *ib.*——Letter from the Government of Agra to the Officiating Secretary to the Government of India, dated 22 May (No. 1950) 1844 (enclosing statements), *ib.* 818——Letter from the Secretary to the Government of India to the Secretary to the Government of Agra, dated 4 June (No. 162) 1844, *ib.* 822.

See also *Accounts. Bengal Presidency*, 1. 4. 5. *Governor-General*, 5. *Seat of Government.*

Alexander, Colonel *Robert.* (Analysis of his Evidence.)—Colonel in the Madras army, 2033——Has been in the service for thirty-three years, in different appointments, and was last adjutant-general of the Madras army, 2034, 2035——Witness signed the memorial to the Court of Directors respecting the distribution of the patronage, but he did not concur in all the views of the said memorial, 2036, 2037——Concurrence with the fourth paragraph of the memorial relative to the nomination to the service of the sons and relatives of those who had died in the Company's employment; these nominations should be obtained on public grounds instead of by private favour, as at present, 2038. 2040. 2043.

The sons of officers should have some advantage in the expense of their education, as is the case in Her Majesty's service, 2038. 2043——Witness also agrees with that portion of the fourth paragraph which refers to importunity in urging claims; these claims cannot be urged by mothers with due respect to themselves, 2038. 2043——Opinion that the service has had a fair share of the distribution of the patronage, 2039. 2045——Every officer should have an official channel of communication to the head of the Government of India, that is, either to the Chairman of the Court, or to the Court in its collective capacity, 2040. 2043. 2046, 2047——Within witness's experience many officers, who have rendered invaluable but undistinguished service, fail in obtaining appointments for their relatives, 2041.

There are many instances where patronage has been given entirely on public grounds, and without any reference to private influence, 2042. 2071. 2077——The servants of the East India Company have a peculiarly strong claim upon the Government they serve, inasmuch as their lives are passed away from their own country, and they thereby lose all other opportunities of providing for their families, 2044——Concurrence with the memorial in complaining "that there is no department or public functionary anywhere that has the power of rewarding, by the conferment of appointments in India on their sons, the public service of the most meritorious officers," 2048, 2049——It is not advisable that any fixed proportion of patronage, as a matter of right, should be reserved for officers of the Indian army, 2050, 2051. 2062.

The memorial was chiefly got up by Captain Macgregor, who seems to have acted on behalf of the officers who signed it, 2052——Opinion that the sons of officers are provided for on public grounds on account of their father's services, 2053——The Court, as a body, have no patronage at their disposal, 2054——Officers in India are not allowed to address the Court, as a body, on the subject of patronage, 2055. 2058——Witness is not aware of any instance of an officer at home making other than a private application to an individual director, 2056, 2057——Officers in India have probably as fair a share of patronage as officers at home, 2059, 2060.

There is a great difference between an application to the military secretary of the Commander-in-Chief of the Queen's forces and an application to the authorities at the India House; it is peculiarly gratifying to an officer to apply directly to one holding the highest rank in his own profession, 2061. 2067. 2069. 2072——Instead of patronage being considered a personal favour from an individual director, it should be regarded as a reward from Government for public services, 2063——It is very essential that the sons of civil servants should be in the military service, and *vice versâ*, and also that sons of officers in Her Majesty's service should get cadetships in the Indian army, 2064.

Under any system for bestowing a certain amount of patronage on public grounds, there would doubtless be many disappointed candidates; these might still use private solicitation if they had proper opportunities, 2065-2068. 2070——It should be a question for the Court of Directors how many appointments they could first bestow on public grounds, and then how many they could fairly reserve for their own private distribution, 2072–2076——If the apportionment of a certain number of appointments to the army were to act as a bar to appointments in the civil service, it would be an objection to any fixed proportion of patronage, 2079——Opinion that the adoption of such a system would not weaken the applications of the sons of Indian officers for employment in the Queen's service, 2080.

Allowances. Observations relative to the out-of-employ allowance which the covenanted servants of the East India Company receive; the allowance is regulated by the Court of Directors, *Prinsep* 958, 959.

Report, 1852—*continued.*

Amos, Mr. See *Legislative Councillor*, 2.

APPEALS:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Any aggrieved servant in the subordinate presidencies is not considered to have an appeal to the Governor-general in Council, but he must appeal to the Court of Directors, *Prinsep* 869——Right of appeal exercised by the Government servants to the Home Authorities if they suppose themselves aggrieved by any act of the subordinate Governments, *Willoughby* 1533, 1534.

2. *Papers laid before the Committee:*

General abstract report of appeals depending before the Court of Sudder Dewany Adawlut, North-western Provinces, on the 1st January 1850, and of the number admitted and disposed of in the year 1849, *App.* 615——Abstract statement, showing the years in which were originally instituted regular suits and appeals depending before the Sudder Dewany Adawlut, the Judges, principal Sudder Ameens, Sudder Ameens, and Moonsiffs, in the North-western Provinces, on 1 January 1850, *ib.* 618——Abstract statement of the appellate jurisdiction of the several tribunals in the North-western Provinces, showing what number of decrees in each class of them was appealable, appealed, affirmed, or reversed during the year 1849, *ib.* 621.

Applications for Appointments. Particulars in reference to the cases of applications for appointments for the sons of Brigadier Wallace, Lieutenant Alexander Stewart, and Colonel Lewis Bruce, officers killed in action; these applications were unsuccessful until the present movement, and have since been granted, *Macgregor* 1857. 1911, 1912——Evidence in detail relative to the applictions made to the Court of Directors for appointments for sons of officers killed in action, and who have performed great public services, and the difficulties and hardships experienced in obtaining such appointments, *ib.* 1863 *et seq.*——Remarks relative to the continued applications made to directors for appointments; manner in which those applications are received, *ib.* 1905-1910——The present mode of soliciting appointments from individual directors is very objectionable, but witness knows of no other system that could be adopted, *Sir G. Pollock* 1952-1954——Proposal that there should be a committee to sift the grounds of applications for appointments, leaving the distribution of the patronage to the individual directors as it now stands, *ib.* 1960-1969. 1973.

The present mode of conferring the patronage is very unsatisfactory; objectionable nature of the present practice of urging claims upon individual directors, *Taylor* 1988-1991——If applications were admitted, supported by the Commander-in-Chief, and perhaps by some of the superior officers, it would remove one cause of dissatisfaction, *ib.* 1993——Inconvenience of the present mode in which persons who have claims from their public services have to make applications for appointments; it operates to exclude the applications of a considerable number of most deserving men, *ib.* 2025.

Every officer should have an official channel of communication to the head of the Government of India, that is, either to the Chairman of the Court, or to the Court in its collective capacity, *Alexander* 2040. 2043. 2046, 2047——Witness is not aware of any instance of an officer at home making other than a private application to an individual director, *ib.* 2056, 2057——There is a great difference between an application to the military secretary of the Commander-in-Chief of the Queen's forces and an application to the authorities at the India House; it is peculiarly gratifying to an officer to apply directly to one holding the highest rank in his own profession, *ib.* 2061. 2067. 2069. 2072——Instead of patronage being considered a personal favour from an individual director, it should be regarded as a reward from Government for public services, *ib.* 2063——The wives and widows of officers are often placed in a most humiliating position at the India House, in seeking admission to the several directors; this evil is unavoidable, *Macleod* 2085. 2094.

See also *Appointments. Army. Directors. Distribution of Patronage. Patronage.*

APPOINTMENTS:

1. *Evidence as to Appointments made by the Court of Directors.*
2. *Manner in which Appointments are made by the Government of India.*
3. *Necessity for the Governor of India having the power of Appointment of the most efficient Officers to either the Civil or Military Service.*
4. *Papers laid before the Committee.*

1. *Evidence as to Appointments made by the Court of Directors:*

All appointments are made by the Court of Directors; a proportion is allotted to the Board of Control by courtesy, *Melvill* 230. 232, 233——Manner in which claims to appointments,

Report, 1852—*continued.*

APPOINTMENTS—continued.

1. *Evidence as to Appointments made by the Court of Directors*—continued.

appointments, which may be considered to rest on public grounds, are met, *Melvill* 235–237——Specific appointments in the gift of the Court of Directors, by selection from persons already in the Company's service, *ib.* 257, 258——Objections to allowing a certain number of appointments to be made by the Court, as a Board; it would be disadvantageous, *ib.* 278–281——Rule observed when the number of assistant surgeons or other officers to be appointed does not equal the number of the Court, *ib.* 331——With regard to the composition of the establishment at the India House itself, appointments are made by the directors in rotation, *ib.* 370–373——Due consideration is given to the claims of meritorious old servants; opinion that to give a certain number of appointments, with reference to such claims, would act prejudicially to the officers of the Company, *Shepherd* 837, 838.

2. *Manner in which Appointments are made by the Government of India:*

In the absence of the Governor-general from Calcutta he generally allows the parties who administer the Government to distribute the patronage, except in political appointments; disadvantage would result from the Governor-general losing the right of appointing officers, *Melvill* 501–507——Under the provisions of the Act of 1833, appointments were made and gazetted to the secretariat of India, and of each presidency respectively, *Prinsep* 842, 843——All appointments are made by the Governor-general, with the consent of the Council; power of the members of the Council to prevent an appointment being made by minuting against it, provided there is a majority against the appointment, *ib.* 948–955. 957——In making appointments in India, witness believes that the period of service has always been one element of choice, *ib.* 969——Approval of the present mode of appointment of officers to the civil service of Bengal, *Millett* 1616–1621.

3. *Necessity for the Governor of India having the power of Appointment of the most efficient Officers to either the Civil or Military Service:*

Opinion that the general administration as regards the appointment of servants, and their promotion, should be left to the local Government, *Melvill* 347–351——Any regulation which would prevent the Government from making use of the most efficient men, whether military or civil, in those services, would be very injurious to the Government of India, *Sir G. R. Clerk* 1417–1423——It is very essential that the sons of civil servants should be in the military service, and *vice versâ*, and also that sons of officers in Her Majesty's service should get cadetships in the Indian army, *Alexander* 2064——There should be no rule as to appointments, and the Government should have absolute power over all the European ability in the country of placing it wherever they judged best for the public service, whether in the civil or military service, *Right Hon. the Earl of Ellenborough* 2301.

4. *Papers laid before the Committee:*

Number of cases in which the Court of Directors have asked the sanction of the Commissioners for the Affairs of India for any relaxation of the rules for the admission of cadets and writers to the service, and instances in which that sanction has been given, from 1834 to 1851, *App.* 347——Statement of the number of writerships, cadetships, and appointments to the Indian navy, allotted to the members of the Court of Directors and the President to the Commissioners for the Affairs of India respectively, in each year from 1834 to 1851, and of the number of such appointments not actually filled up on the 30th September 1851, *ib.* 351——Number of writerships and cadetships given by the Court on account of special service, from 1834 to 1851, *ib.*

See also *Application for Appointments. Army. Board of Control*, 1. *Cadetships. Civil Service*, 1. 2. *Distribution of Patronage. Government of India*, 4. *Haileybury College*, 3. *Hunter*, Mrs. *Members of Council. Natives*, 1. *Patronage. President of the Board of Control. Sale of Offices. Writerships.*

ARMY:

1. *Inadequacy of the Patronage bestowed upon the Officers in the Army.*
2. *Opinion that the Claims of the Service have been liberally met.*
3. *Proposal for allotting One-third of the Patronage to the Army.*
4. *Objections to allotting a fixed Proportion of the Patronage to the Army.*
5. *Efficiency of the Army under the present Mode of Nomination.*
6. *Papers laid before the Committee.*

1. *Inadequacy of the Patronage bestowed upon the Officers in the Army:*

Statement of the main arguments on behalf of the Indian army to a larger proportion of the patronage, *Macgregor* 1858——The deserts of the Indian army are such as to entitle them

Report, 1852—*continued.*

ARMY—continued.

1. *Inadequacy of the Patronage bestowed upon the Officers, &c.*—continued.

them to the utmost liberality on the part of the Court and of the Government; one-fifth of the patronage is very insufficient, *Macgregor* 1858——The inadequacy of the general proportion of the patronage conferred on the Indian army tells with peculiar severity on particular branches of it, *ib.*——In justice to the Court of Directors, witness must state that he is not aware of any instance in which an appointment has not eventually been obtained for the son of an officer killed in action, but it is a long and hard labour, *ib.* 1863.

2. *Opinion that the Claims of the Service have been liberally met:*

From witness's general and extensive acquaintance with the Indian army, he has every reason to think that applications for appointments upon public grounds are generally attended to by individual directors, *Sir G. Pollock* 1942-1945——Opinion that the military servants of the Company have their fair proportion of the patronage as compared with the other classes of servants, *ib.* 1946. 1950, 1951. 1955——Opinion that the service has had a fair share of the distribution of the patronage, *Alexander* 2039. 2045——Opinion that the sons of officers are provided for on public grounds on account of their fathers' services, *Alexander* 2053——Officers in India have probably as fair a share of patronage as officers at home, *ib.* 2059, 2060.

Opinion that the proportion of patronage accorded to the relatives of officers in the Indian army is very fair; instances of this in the case of witness's family, *Macleod* 2087——The patronage of the directors is fairly dispensed; particulars as to the appointments to cadetships conferred on orphans of Indian officers, *Right Hon. Viscount Hardinge* 2386——The returns show that of 4,832 cadetships given since 1834, 1,080 have been given to the sons of military officers, and that they have also received 164 civil appointments, *Melvill* 2470——These statements only refer to sons; they make no reference to nephews, grandsons, and other relatives of military officers; if those relations were included, the proportions would be much larger than witness has stated, *ib.*——Witness does not concur in the statement that not more than one-fifth of the patronage of the Company is given to the sons of officers of the Indian army, *ib.* 2470. 2503——Considering the extent of the Indian army, and the important services in which it has been engaged during the last few years, the very small number of cases adduced goes far to prove that the claims of this branch of the service have been liberally met, *ib.* 2471.

3. *Proposal for allotting One-third of the Patronage to the Army:*

Proposal that a portion of patronage should be set apart as a public fund to meet service claims; witness does not consider that such right of claim to those appointments would at all diminish the attachment of the servants of the Company to the service, or diminish their obedience to the Company, *Macgregor* 1847-1857——Witness conceives that it would be for the convenience of the directors themselves if a part of their patronage was set aside as a public fund from which to meet such applications, *ib.* 1887——Opinion that bestowing one-third of the patronage upon the Indian army; such a proportion would not be unfair to the other branches of the service, *ib.* 1913-1915——When witness proposes to assign a third of the patronage to meet service claims, he refers to the whole of the patronage, civil as well as military, *ib.* 1919——With regard to the proportion of one-third of the patronage proposed by witness for the Indian army, the same proportion might be given to the navy, and also the civil service, *ib.* 1922-1925——The plan of giving a third of the patronage to the Indian army might affect the claims of the sons of officers in the Indian army to commissions in the Queen's service, and witness does not see why it ought not to do so, *ib.* 1936——Their claims would be weakened, but would not disappear, because there would still be a great number of disappointments, and in those cases the claim to reciprocity would still exist, *ib.*

4. *Objections to allotting a fixed Proportion of the Patronage to the Army:*

Application made to the Court of Directors that a portion of the patronage should be annually allotted as of right to belong to the army to meet public claims; such a system would be very disadvantageous, *Melvill* 239-241. 343-346. 362-364——It would not be advantageous to the military service of India to give a certain proportion of the appointments to the relatives of the military officers, *Sir G. Pollock* 1947——Any regulation to distribute a certain amount of patronage amongst the military servants of the Company would not be beneficial to the service, as it would close the door to any other description of application, *Taylor* 1994, 1995. 1999. 2009-2020——It is not advisable that any fixed proportion of patronage, as a matter of right, should be reserved for officers of the Indian army, *Alexander* 2050, 2051. 2062——If the apportionment of a certain number of appointments to the army were to act as a bar to appointments in the civil service, it would be an objection to any fixed proportion of patronage, *ib.* 2079——Opinion that

the

Report, 1852—*continued.*

ARMY——continued.

4. *Objections to allotting a fixed Proportion of the Patronage, &c.*—continued.

the adoption of such a system would not weaken the applications of the sons of Indian officers for employment in the Queen's service, *Alexander* 2080.

Witness considers that children of meritorious officers should be treated by the Court of Directors as they are by the Commander-in-Chief of the Queen's troops, that is, receive commissions for their claims; this suggestion cannot be carried out, *Macleod* 2089–2093——If a certain proportion of the patronage could be set aside to meet the demands of the sons of distinguished officers, some relief might be given, but the general body of applicants, from their increased number, would be more liable to disappointment than at present, *ib.* 2097–2100——Giving the officers of the Company a claim to appointments for their children would be going far to make the service of India an hereditary tenure, *Melvill* 2493, 2494——To disturb the present arrangement as to patronage, which works most beneficially for the servants of the Company, and to substitute for it one of distinct allotment of a number of appointments to meet claims, would be most mischievous, and would have a tendency to show that India was administered, in part at least, for the benefit of the servants of the State, *ib.* 2494. 2503–2507.

5. *Efficiency of the Army under the present Mode of Nomination:*

No prejudicial effect is produced upon the efficiency of the army by the present mode of nomination, *Sir G. Pollock* 1948——The present mode of nomination has not worked prejudicially to the military service in India, *Taylor* 1996——Advantage of having a feeling of emulation between the different military services in India, *Right Hon. Lord Elphinstone* 2224.

6. *Papers laid before the Committee:*

Establishment in officers of a regiment of infantry and of cavalry, and of the artillery of each presidency, in 1834 and 1851, *App.* 348——Statement of the number of officers on the active list of the army of each of the three presidencies in 1851, *ib.*——Account of the military force employed under each presidency in British India, in each year from 1834–35 to the latest period; distinguishing the Royal troops from the East India Company's; and of the Royal troops, the cavalry from the infantry; and of the Company's, the cavalry, the infantry, and the artillery; the European from the native troops, and the regular corps from the irregular, *ib.* 408——Statement of the distribution of the army in India according to the latest returns, *ib.* 410——Total annual expense of the military force under each presidency, in each year from 1834–35, according to the annual military statements received from India, *ib.* 488.

See also *Applications for Appointments. Bengal Presidency*, 1. *Civil Service*, 1. *Commander-in-Chief. Detached Service. Dismissal of Officers. Distribution of Patronage*, 1. *Ensigncies. Furloughs. Irregular Troops. Military Officers. Patronage*, 1. *Returns of Patronage. Votes of Proprietors. Writerships.*

Arracan. Comparative abstract statement of regular suits and appeals pending, instituted, and disposed of by all the authorities, British and native, in the division of Arracan, in the years 1849 and 1850, *App.* 633——Statement of civil suits tried in Arracan, with the assistance of native assesssors, in the years 1849 and 1850, *ib.* 634.

Assam. Comparative abstract statement of civil suits tried, with the assistance of native assessors, in the division of Assam, for the years 1849 and 1850, *App.* 633.

Assistant Surgeons. Examination and tests to which candidates for assistant surgeonships are subjected; the appointment of full surgeon rests with the local Government, *Melvill* 391, 392.——*See* also *Appointments*, 1.

Attendance of Directors. Remarks relative to the attendance of the directors, *Melvill* 17–19. 39–41——Opinion that more than eight members of the Court attend daily at the India House, *Shepherd* 769.——*See* also *Chairs. Directors.*

Auber, Mr. *P.* Letter from Mr. P. Auber to Mr. W. M. Praed, dated 2 April 1835, relative to the subject of transit duties in India, *App.* 787.

Auckland, Lord. See *Period of Service*, 1.

B.

Balances. See *Cash Balances.*

Bayley, Mr. *Butterworth.* See *Directors*, 2.

Report, 1852—*continued.*

BENGAL PRESIDENCY:

1. *Evidence as to the Changes made by the Act of* 1833.
2. *Opinion that it would be better to revert to the old System.*
3. *Observations relative to the Council of Bengal.*
4. *Manner in which the Affairs of Bengal are administered during the Absence of the Governor-General.*
5. *Recommendation that a separate Governor should be appointed for the Presidency.*
6. *Papers laid before the Committee.*

1. *Evidence as to the Changes made by the Act of* 1833:

Effect of the changes made by the Act of 1833 upon the Government of Bengal, *Melvill* 408, 409——Formation of the separate Governments of Bengal and Agra under the Act of 1833, *Prinsep* 842——A separate Government of Bengal, it was found, could scarcely be constituted without a separate set of offices and separate records, *ib.* 843——Way in which the measure was carried out in this respect, *ib.*——In the Secretary's and Political Department no addition was made to the establishment, but in the Judicial and Revenue Departments a deputy secretary for Bengal was appointed, *ib.*——One of the first questions that arose was how to separate the services for Bengal and Agra, *ib.* 844——And it was determined to consider as belonging to Bengal all those civil servants who held offices under the Government of Bengal, *ib.*——With reference to the question of military, it is the army of the Presidency of Bengal, but the same army is also the army of the Presidency of Agra, *ib.* 845–849.

2. *Opinion that it would be better to revert to the old System:*

With respect to Bengal, witness would be glad if it were possible to revert to the old system, under which Bengal was administered by the Governor-general of India in Council, *Melvill* 411. 414–417——The present arrangement of the Governor-general of India being also Governor of Bengal entails immense labour on that officer; any attempt to remedy this would raise practical difficulties in regard to patronage, *ib.* 426–438——Opinion that the Government of Bengal would be most efficiently administered if it were administered by the Governor-general in Council, *Prinsep* 924, 925——The Government of Bengal has not been so well administered since the late Act as before, *ib.* 929, 930——With regard to the present system of the Governor-general being the Governor of Bengal, and the old system of the Governor-general in Council exercising the local Government of Bengal as well as a general control over all India, witness gives the preference to the former system, because it is very awkward for the Governor-general in Council to hear appeals from his own acts as Governor of Bengal, in which the Council had no concern, *Bird* 1112–1114——The system of Government as regards Bengal was better anterior to the Act of 1834 than it has been since, *Sir T. H. Maddock* 1229, 1230——With regard to the Government of Bengal, witness would revert to the old system of having the Governor-general in Council to manage the business of the presidency, and leaving the patronage in his hands, *Right Hon. Viscount Hardinge* 2364, 2365.

3. *Observations relative to the Council of Bengal:*

It was the intention of the Court of Directors that such members of the Council of India as might be qualified by being civil servants of the presidency should also be members of the Council of Bengal, *Prinsep* 858——But it was decided, under legal advice, that the two duties would be incompatible, consequently, to save expense, there has been no council appointed for Bengal, and the Court determined that no council should be appointed for Agra, for the same reason, *ib.*——Opinion that the Governor-general of India should be the Governor of Bengal, appointing a deputy Governor, whose Council might be the Council of India, *Right Hon. the Earl of Ellenborough* 2286, 2287.

4. *Manner in which the Affairs of Bengal are administered during the Absence of the Governor-General:*

On the constitution of the separate presidencies of Bengal and Agra a question arose with respect to the patronage; way in which this question was settled between the Governors, *Prinsep* 849——The present system requires that on the Governor-general leaving the presidency, one of the members of the Council shall be made Deputy Governor of Bengal; great disadvastages arising from the system, *ib.* 926, 927——Arrangement made between the Governor-general and the Deputy Governor of Bengal as to the distribution of patronage, *Bird*, 1029–1033——Grounds for the opinion that selecting the Deputy Governor of Bengal from one of the members of the Council of India is inexpedient, *ib.* 1034——Power of the Governor-general of appointing a Deputy Governor of Bengal

Report, 1852—*continued.*

BENGAL PRESIDENCY—continued.

4. *Manner in which the Affairs of Bengal are administered, &c.*—continued.

Bengal during his absence, *Bird* 1024-1026——The salary of the Governor-general of Bengal is the same whether he retains the government of Bengal or not, so that he has no pecuniary inducement not to make the appointment of a Deputy Governor, *ib.* 1027, 1028.

5. *Recommendation that a separate Governor should be appointed for the Presidency:*

It would be a good arrangement if there was a Governor appointed for Bengal in the same way as there is a Governor appointed for Agra, *Melvill* 432——Inexpediency of the present arrangement of placing the Government of Bengal under the Governor-general, *Bird* 995-997——Recommendation that there should be a separate Governor of Bengal, and that the same arrangement which exists in Agra should be introduced into Bengal, *ib.* 996, 997——If there is any objection to the appointment of a separate Governor of Bengal, witness sees no reason why the Government of Bengal should be vested solely in the Governor-general; the Council should have authority there, *ib.* 1021, 1022——In the event of the appointment of a separate Governor for Bengal, he should have the patronage, in the same way as the Lieutenant-governor of Agra exercises the patronage, *ib.* 1029-1033, 1035——Witness would not have the consideration of the patronage act as an obstacle to the appointment of a separate Government for Bengal, *ib.* 1045, 1046——It is very expedient to separate the Government of Bengal from the office of the Governor-general of India, and to give that presidency an independent Governor, *Sir T. H. Maddock* 1162. 1227——Opinion that it would be desirable to make the Presidency of Bengal a distinct presidency, under a Deputy Governor, or Governor distinct from the Governor-general in Council, *Millett*, 1591-1593.

6. *Papers laid before the Committee:*

Abstract statements relative to the administration of criminal justice in the Lower Provinces for 1850, *App.* 625——Statements submitted by the Court of Nizamut Adawlut relative to the administration of criminal justice in the territories subject to the Government of Bengal during the year 1850, *ib.*——Statements submitted by the Court of Sudder Dewany Adawlut relative to the administration of civil justice in the territories subject to the Government of Bengal during the year 1850, *ib.* 636——Statement, showing in one view the number of cases that were pending in the several lower courts on the 1st January 1850, the number admitted during the year, the number disposed of, and the number pending at the end of the same year, with the discrepancies which the returns exhibit, *ib.* 642——Act, No. XIV. of 1843, dated 5 August 1843, for regulating the levy of customs duties and the manufacture of salt in the North-western Provinces of the Presidency of Bengal, *ib.* 810.

See also *Accounts. Agra Presidency*, 1. *Civil Justice*, 1. *Civil Service*, 2. *Councils*, 2. *Criminal Justice*, 1. *Expenditure*, 3. *Finance*, 2. *Furloughs. Governor-General*, 1. 5. *Indian Navy. Judicial Decisions. Madras Presidency*, 1. *Military Department. Minor Presidencies*, 3. *North-Western Provinces*, 1. *Patronage*, 3. *Railways. Revenue and Expenditure*, 2. *Salaries. Seat of Government. Secret Committee. Supreme Council. Tours of Inspection. Transit Duties.*

Bentinck, Lord William. See *Act of* 1833. *Period of Service*, 1.

Bi-Monthly Mails The business of the India House has greatly increased in consequence of the bi-monthly communications; there has been no material increase in the staff of clerks, *Melvill* 212.——*See* also *Communication with India.*

Birch, Colonel. Case of the application of the widow of Colonel Birch for an appointment for her son; frequent applications made in this case, but always unsuccessfully, *Macgregor* 1883-1885. 1918——With regard to the case of the widow of Colonel Birch, witness has reason to believe that a cadetship would have been given had not the mother declined it in the hope of obtaining a civil appointment, *Melvill* 2482.

Bird, William Wilberforce. (Analysis of his Evidence.)—Witness was in India upwards of forty years; list of the various offices filled by him during that period, 977, 978——Remarks as to the manner in which the Council of India is composed; qualification necessary for a member of the Council, 979-986——Nature of the duties of the Council; manner in which they record their opinions, 987-990——Amount of the salary of the Governor-general of India, and of the members of the Council, 991——Selection of the President of the Council by the Governor-general, as also the Deputy Governor of Bengal,

Report, 1852—*continued.*

Bird, William Wilberforce. (Analysis of his Evidence)—*continued.*

to act during the Governor's absence, 992-994——Inexpediency of the present arrangement of placing the Government of Bengal under the Governor-general, 995-997.

Recommendation that there should be a separate Governor of Bengal, and that the same arrangement which exists in Agra should be introduced into Bengal, 996, 997——The exercise of patronage, under the circumstances in which it is exercised in India, confers no personal advantage on the Governor-general; if he were deprived of the patronage he would not lose influence or authority in India, 998, 999. 1030. 1035——The Governor-general in Council appoints to all the high offices; witness would not take away that power, but would leave all the other appointments to the discretion of the Governor of Bengal, in the same way as they are left to the discretion of the Lieutenant-general of Agra, 1000, 1001.

Suggestion that an additional member from each of the presidencies should be appointed to the Council of India, who could explain any difficulties with regard to local circumstances, 1002——These members should be permanently resident at the seat of the Supreme Government, 1003-1008——The present regulation requires that before any expenditure is incurred in the minor presidencies, a reference should be made to the Council of India, 1009——Inconveniences resulting from this restriction; giving the subordinate Governments the power of expenditure within certain limits would be advantageous, 1009-1012——Opinion that the delay which takes place in the answer to despatches from India, by the mode of correspondence adopted in this country, has not been productive of inconvenience to the Indian Government, 1013.

The present system of sending the whole of the correspondence, and all documents upon any subject of which a despatch from India treats, is necessary and desirable, 1014-1016——Keeping a record of everything is a great and important check against abuses in India, 1015——Opinion that the civil service of India is highly efficient for the duties it has to perform, 1017——Witness would not suggest any change in the mode of nominating parties for the civil service in England; it is very safely and properly vested in the hands of the directors, 1018——The civil service of India is very fairly paid; it was better paid some time ago, 1019——Complaint in the civil service that the situations which they used to occupy are now, in a great measure, occupied by the unconvenanted service, and therefore promotion is not so rapid as it used to be, 1019——The uncovenanted service of India is most efficient; great improvements have been made in that service of late years, 1019, 1020.

If there is any objection to the appointment of a separate Governor of Bengal, witness sees no reason why the Government of Bengal should be vested solely in the Governor-general; the Council should have authority there; 1021, 1022——Power of the Governor-general of appointing a Deputy Governor of Bengal during his absence, 1024-1026——The salary of the Governor-general of Bengal is the same whether he retains the Government of Bengal or not, so that he has no pecuniary inducement not to make the appointment of a Deputy Governor, 1027, 1028——Arrangement made between the Governor-general and the Deputy Governor of Bengal as to the distribution of patronage, 1029-1033.

In the event of the appointment of a separate Governor for Bengal, he should have the patronage, in the same way as the Lieutenant-governor of Agra exercises the patronage, 1029-1033. 1035——Grounds for the opinion that selecting the Deputy Governor of Bengal from one of the members of the Council of India is inexpedient, 1034——Statement as to what the general patronage of the Governor-general is, and how far it extends over the whole of India, 1035-1037——Suggestion that all petty patronage should be taken away from the Governor-general, but as regards the great political offices, the patronage should be left to him, 1038-1046——Witness would not have the consideration of the patronage act as an obstacle to the appointment of a separate Governor for Bengal, 1045, 1046.

Grounds for the opinion that it would be advisable to have two members on the Supreme Council who should represent the interests of Madras and Bombay; those members should be appointed in addition to the present members of the Council, 1047-1059. 1068-1071——The existence of a Council at the subordinate Governments of Bombay and Madras forms a strong security for the full and free statement of any case of conflicting opinion, 1052——Great advantage would arise from the visit of the supreme authority to the different stations within his Government; at present in Bengal it is impossible; the Governor of Bengal cannot visit any station, however great the emergency may be, 1060, 1061——Generally speaking, the gentlemen who are selected for the Council are selected for their merits and services, and certainly not merely for their standing in the service, 1062; 1063.

Explanation as to the conducting of the judicial administration by the uncovenanted servants of the Company, 1064—— With reference to the salaries of officers, it has been laid down by a rule of the Court that nobody under a councillor is to receive more than 50,000 rupees a year, 1065, 1066——Necessity of retaining the present legislative control

Report, 1852—*continued.*

Bird, William Wilberforce. (Analysis of his Evidence)—*continued.*

trol over the subordinate presidencies; it would be wrong to have many places where legislative Acts could be passed, 1067——Witness would recommend the continuance of the legal member of the Council appointed from this country, as this officer has been productive of great convenience, 1072——The same functions could not be performed by the Chief Justice of the Supreme Court, 1073.

No advantage would result from the appointment of the heads of the Sudder or the Sudder Board of Revenue to sit in the Council on legislative questions, 1074, 1075—— It is much better not to give different duties to the same officers, but to give officers particular duties, and to take care that those duties are properly performed, 1074——Further testimony as to the efficient state of the civil service in India, 1076–1078——With reference to the uncovenanted servants of the Company, they are not sufficiently remunerated; the system might be very much improved, and an efficient body of officers raised from the uncovenanted servants if they were better paid, 1079–1085.——There are certain rules laid down as regards the pensions of all classes of officers; pensions are not given to all the uncovenanted servants, 1086, 1087.

As the law now stands, it rests with the Court of Directors, under the control of the Commissioners for the Affairs of India, to appoint members of Council at Bombay and Madras, or to abstain from appointing them, as they may think the emergencies of the public service require, 1088–1101——The present number of two civilians in the Council is fixed by the Court of Directors, under the authority of the Act of Parliament, by specific instructions, 1101——Witness does not consider that having two members is of great importance; one man of high character, and possessed of due abilities, would be a sufficient check in all cases, 1102–1107——The Commander-in-Chief, *ex officio*, has no seat in the Council, he only occupies a seat there by appointment of the Court of Directors, 1102.

It has always been the usage of the Governors-general to reserve to themselves all the higher appointments, leaving the subordinate patronage to the Lieutenant-governors of the several provinces, 1108–1111——With regard to the present system of the Governor-general being the Governor of Bengal, and the old system of the Governor-general in Council exercising the local Government of Bengal, as well as a general control over all India, witness gives the preference to the former system, because it is very awkward for the Governor-general in Council to hear appeals from his own acts as Governor of Bengal, in which the Council had no concern, 1112–1114——The improvement of the law in India did not keep pace with the improvement of the law in England, as in 1838 the Supreme Court were deciding under laws which were abolished by the Act of 1834; 1115–1123.

It has always been understood that no English law which has been passed was operative in India unless India was specially named 1124, 1125——Acts passed by the Government of India to make the law of Calcutta conformable to the law of England, and observations thereon, 1126–1133——Remarks relative to the usefulness of the legislative member of the Council of India; improvements effected by Mr. Amos, 1128–1131 ——Opinion that it would not be advisable to change the seat of Government in India 1134–1137. 1142——The Council being appointed to advise the Governor-general on all matters connected with the Government of India, it is witness's opinion that whenever the Governor-general is obliged to leave Calcutta he should be accompanied by the Council, so that he might have the benefit of their advice, 1138–1146.

Way in which the Governor-general, during his absence from Calcutta, benefits by the Council in Calcutta; official correspondence conducted by the secretaries, 1146—— Great difficulty and inconvenience connected with the present mode of election and canvass for directors in this country; disinclination of men eminently fitted for the direction to expose themselves to the inconveniences by coming forward as candidates, 1147–1152 ——The system of allowing votes by proxy tends very much to increase the trouble and difficulty, 1149.

Bird, Hon. *W. W.* Letter from the Hon. W. W. Bird and the Hon. W. Casement to the Court of Directors, dated 8 March 1843, submitting a minute on the Second Report of the Bengal Finance Committee, *App.* 364——Minute by the Hon. W. W. Bird, dated 12 December 1842, on the Second Report of the Bengal Finance Committee, *ib.* 382.

Board of Administration. In territories recently acquired, witness thinks, generally speaking, that Boards are not so efficient as individuals; but it does not follow that the present Board of Administration in the Punjaub may not be better than the individual for the government of that territory, *Sir G. R. Clerk* 1465.

Report, 1852—*continued.*

BOARD OF CONTROL:

1. *Evidence relative to the Constitution and Powers of the Board; Changes effected therein by the Act of* 1833.
2. *Explanation as to the Mode of transacting Business between the Board and the Court of Directors.*
3. *Paper laid before the Committee.*

1. *Evidence relative to the Constitution and Powers of the Board; Changes effected therein by the Act of* 1833:

The powers of the Board of Control were enlarged by the Act of 1834, *Melvill* 4—— It was declared that all the powers of the Court of Directors should be subject to control on the part of the Board, except in particular cases with respect to the appointment of the servants and officers, *ib.*——Paper submitted to the Committee of the House of Commons on official salaries by Lord Brougham in 1850, explanatory of the system adopted by the Board of Control, its constitution, and its duties, read; remarks thereon, *Waterfield* 519-523——The only alteration made since that period is the reduction of the number of junior clerks from thirteen to twelve, *ib.* 524——The money necessary for the maintenance of the Board of Control comes from the East India Company, as authorised by the Act of Parliament, and is limited to 26,000*l.* a year, *ib.* 525. 621——The amount drawn in 1851 was 23,200*l.*, *ib.* 526.

There never has been any meeting of the Board of Control according to the provisions of the Act 3 & 4 Will. 4; such a Board has never been formed, *Waterfield* 562-567. 623——The present Board of Control only consists of the President and certain *ex officio* members, *ib.* 563-579——The sums requisite for defraying the charges of the Board of Control are obtained from the India House by the President certifying every quarter that a certain amount is necessary for the expenses of the Board, *ib.* 619-622——The undrawn amount of the sum that is annually allowed to the Board of Control merges in the revenues of India, *ib.* 624, 625——With regard to the political powers of the Board of Control, the Act of 1833 made very little alteration, *ib.* 626, 627——Increase in the business of the Board since 1830, *ib.* 628.

2. *Explanation as to the Mode of transacting Business between the Board and the Court of Directors:*

By the Act of 1834 it is provided that in cases in which the Court of Directors might doubt whether the instructions of the Board of Commissioners were consistent with the law, the Court of Directors might draw up a case, which, when approved by the Board, should be submitted to three judges of the Court of Queen's Bench, whose decision upon the point at issue should be final, *Melvill* 4——Considering the nature and extent of the business transacted between the Court of Directors and the Board of Control, the cases of serious difference are not numerous; mutual disposition evinced to compromise minor differences, and to struggle only for the principle at issue, *ib.* 26——Power existing in the Board of Control of directing, by a communication to the Court of Directors, the adoption of any line of policy in regard to the administration of the affairs of India, *ib.* 106-116——Observations in explanation of the mode of transacting business between the Board of Control and the Court of Directors. *ib.* 192, 193.

Differences of opinion between the Board of Control and the Court of Directors are generally settled in communication between the President and the Chairman, *Shepherd* 713——Course pursued by the directors when a despatch comes down to the Board so far altered as to require a remonstrance, *ib.*——Opinion that the system of proceedings of the Court of Directors and the Board of Control is the best that can be devised, *ib.* 714——The Board of Control and the Secret Committee of the Court of Directors manage conjointly all matters of imperial importance; necessity on such occasions for the Governor-general becoming identified with the Crown, *Sir T. H. Maddock* 1265, 1266——No injury arises from the slowness of communication with the Court of Directors, arising from the double branches of the Government here, *Sir G. R. Clerk* 1354.

However much the President of the Board of Control may consult his colleagues on all important matters relating to India, the Board should still be fenced round with as many moral checks as possible, *Sykes* 1813, 1814——With regard to the transaction of business between the Board of Control and the Court of Directors there is, in many cases, great dispatch, *ib.* 1822——In any future Act the power of the Board over the Home Treasury should be made as clear as that which they possess over the Treasury in India, *Right Hon. the Earl of Ellenborough* 2247-2255——With the exception of the alteration suggested by witness, no material alteration should be made in the relative position of the Court of Directors and the Board of Control, *ib.* 2265.

3. *Paper*

Report, 1852—*continued.*

BOARD OF CONTROL—continued.

3. *Paper laid before the Committee:*

Nominal list of the several persons employed on the establishment at the India Board, with the salary and allowance of each person, *App.* 344.

See also *Addiscombe*, 1. *Afghan War. Appointments*, 1. *Chairs. Commissioners of the Board of Control. Declaration of War. Despatches*, 1. *Directors. Expenditure*, 1. *Government of India*, 4. *Governor-General*, 1. *Home Treasury. Patronage*, 2. *Pensions*, 2. *President of the Board of Control. Previous Communications. Recall of Officers. Secret Committee*, 2. 3. *Secretaries*, 1.

BOMBAY PRESIDENCY:

1. *Generally.*
2. *Papers laid before the Committee.*

1. *Generally:*

Witness would not remove the Council from the Governor of Bombay, *Sir G. R. Clerk* 1340, 1341——Objections to assimilating the system as regards Bombay to the system in the North-western Provinces; importance of the Governor of Bombay communicating direct with the Court of Directors, *ib.* 1345, 1346——Witness would not suggest any change in the present mode of administration and powers of the Government of Bombay, *ib.* 1358, 1359——The Government of Bombay does not pay its whole expenses; the whole receipts are much less than the expenses, *ib.* 1368–1373. 1464——The control of the Governor-general in Council, in regard to the legislation of Bombay, is beneficial and necessary, *ib.* 1374–1375——No inconvenience arises from the joint control which is exercised by the Home Authorities and by the central Government in India over the Government of Bombay; nature of the questions referred to each of these authorities, *ib.* 1398–1405.

Evidence in detail describing the mode in which public business is transacted in the Bombay Government, *Willoughby* 1474——Manner in which the members of the Council of Bombay are appointed, and detail of the duties of the Council, *ib.* 1482, 1483——Arrangements made for the conduct of public business when the Governor is absent from Bombay; powers exercised by him when absent, *ib.* 1485——Frequency of the absence of the Governor of Bombay from the seat of government; inconvenience and great expense which result from the absence of the Governor, *ib.* 1486–1489——Opinion that Bombay pays its own expenses; this opinion is founded on the annual statements prepared by the Accountant-general; there are many items of general expenditure charged on Bombay which do not belong to the presidency, and which cause the accounts to show a deficit, *ib.* 1548–1550.

2. *Papers laid before the Committee:*

Various papers and documents relating to the administration of civil justice in the Presidency of Bombay, *App.* 730 *et seq.*——Extracts from the proceedings of Government in the Judicial department of the Presidency of Bombay relative to the administration of criminal justice, *ib.* 766——Various papers and documents upon the same subject, *ib.* 767 *et seq.*——Act, No. I. of 1838, dated 3d January 1838, repealing certain regulations of the Bombay Code, passed before the year 1827, *ib.* 835.——Act No. XIX. of 1844, dated 14th September 1844, for abolishing town duties and mookauts, and all taxes upon trades and professions within the Presidency of Bombay, *ib.* 845.

See also *Civil Justice*, 2. *Councils*, 3. *Criminal Justice*, 2. *Distribution of Patronage*, 1. *Expenditure* 2. *Furloughs. Judicial Decisions. Members of Council*, 1. *Minor Presidencies*, 1, 2. *North-Western Provinces*, 1. *Patronage*, 3. *Railways. Revenue and Expenditure. Salaries. Seat of Government. Secret Department*, India. *Supreme Council. Works*, Public.

Bombay Marine. See *Indian Navy.*

Bonds. See *East India Bonds.*

Bribery. Witness never heard of any imputations of bribery at the election of a director of the East India Company, *Sykes* 1742.

Bruce, Colonel. Particulars relative to the application made by the widow of Colonel Bruce for an appointment for her son, and unsuccessful result, *Macgregor* 1857, 1911, 1912——In the case of Colonel Lewis Bruce, an appointment has been promised, *Melvill* 2477.

Report, 1852—*continued.*

Budd, Lieutenant-colonel. Applications made by Lieutenant-colonel Budd for an appointment for his son, which utterly failed, *Macgregor* 1885——Information with respect to the case of Lieutenant-colonel Budd; promise of a direct appointment in this case, *Melvill* 2485.

Bulkeley, Lieutenant-colonel. Case of the widow of Lieutenant-colonel Bulkeley, who after repeated applications has been unable to obtain a commission for her son, *Macgregor* 1887——With regard to the case of Lieutenant-colonel Bulkeley, the disappointment was caused by the death of a friend, *Melvill* 2489.

Burmese War. The Court of Directors have no knowledge whatever of the origin, progress, or present state of the war in Burmah, *Sykes* 1773.

Bye Laws. The proprietors make bye-laws for themselves and the directors, *Shepherd* 748——Those bye-laws cannot affect the mode of choosing the directors, such mode being defined by Act of Parliament, *ib.* 749——How far the committee of bye-laws have the power to carry out the plan suggested for the election of directors if they deem it advisable, *Sykes* 1756–1758——Copy of the bye-laws of the East India Company, 1846, *App.* 414.——*See* also *Directors,* 3.

C.

Cadetships. The proposal for selling a certain number of cadetships would be derogatory to the Government of India and to the directors, and would not be acceptable to individuals, *Sykes* 1760——Return of the direct cadetships from 1 January 1836 to 15 November 1843, *Macgregor* 1858——Number of cadetships given in each year, from 1834 to 1851, to the sons of civil and military officers of the East India Company respectively, as far as such number can be ascertained, *App.* 352.

See also *Addiscombe,* 1, 2. *Appointments,* 1. 4. *Army,* 2. *Returns of Patronage. Sale of Offices.*

Calcutta. There would be no difficulty in the Governor-general selecting a suitable person to fill the office of Governor of Calcutta, *Melvill* 444–447.

See also *Civil Service,* 1. *Expenditure,* 3. *Railways. Seat of Government. Supreme Council.*

Canvass for the Direction. The reason why many men of eminence have not become directors attributed by witness to their apprehension of the canvass, *Shepherd* 754——The nature of the canvass deters many distinguished men from becoming candidates for directors; how far there is anything humiliating in this canvass, *Sir T. H. Maddock* 1239–1249. 1252–1255——Instance of the deterrent effect of the canvass in the case of witness, who on that account would not become a candidate, *ib.* 1255——At the present time men of great Indian experience are deterred from being candidates for the East India direction by the present mode of election and the system of canvassing, *Willoughby* 1501——Remedies suggested for removing the existing evils, *ib.* 1502–1504.

The proposed system of election would not compromise the power of the proprietors to vote as they thought fit, but the recommendation of the electoral college would make the chances of any other candidate very small, *Sykes* 1750, 1751——Seven years is a very long time for a canvass, but is not above the average period, *ib.* 1752–1755——The most eminent men are now deterred from putting themselves forward as candidates by the inconvenience of the canvass, but under witness's plan of election this difficulty would be obviated, *Right Hon. the Earl of Ellenborough* 2308——The necessity of canvassing the direction deters many gentlemen of high qualifications from becoming candidates; suggestion for empowering the Court to appoint a certain proportion of the directors from men who have been distinguished as Company's servants in India, *Right Hon. Viscount Hardinge* 2418–2424.——*See* also *Directors,* 2. *Election of Directors.*

Capital Stock. Statement showing the present state of the fund, established under the Act 3 & 4 Will 4, c. 85, s. 14, as a security for the capital stock of the East India Company, *App.* 303.

Carmichael, Colonel. Case of Colonel Charles Carmichael, who applied for an appointment for his nephew, the son of an officer of high distinction in the civil service, without success, *Macgregor* 1870–1877. 1891–1894——As to the application of Colonel Carmichael, who applied on behalf of a nephew, the son of the late Mr. David Carmichael Smith, who was a member of the Bengal civil service, two sons of Mr. Smith have obtained civil appointments in the Company's service, and are now in India, *Melvill* 2479.

Casement, Sir *William.* See *Members of Council,* 1.

Report, 1852—*continued.*

Cash Balances. Cash balances in the Indian treasuries on the 30th of April in each year, from 1834 to 1851, and as estimated for 1852, *App.* 307——Cash balance at home, and value of Government or other securities at the disposal of the Court of Directors on the 30th of April in each year since 1834, *ib.* 310——Bye-laws for the government of the East India Company in reference to cash, *ib.* 415.

Cavery Anecut. Reference to the great works of the Cavery Anecut, which were sanctioned by the Court of Directors; these works are of the greatest importance for the purposes of irrigation, and if submitted to the Supreme Council most likely would not have been allowed, *Right Hon. Lord Elphinstone* 2154–2159.——*See also Irrigation.*

Central Government. See *Government of India. Minor Presidencies.*

Chairs. The Chairman and Deputy Chairman are chosen by the Court of Directors by selection from among their own body, *Melvill* 11, 12——The Chairman and Deputy Chairman attend every day, and once a week they confer personally with the President of the Board of Control, *ib.* 17——Necessity for the Chairman being a good man of business, *Shepherd* 727——Manner in which the Chairman and Deputy Chairman of the Court are elected, *Sykes* 1826–1839——Witness cannot understand the use of the ballot by the directors for the election of their Chairs; proposal for its abolition, *ib.* 1832–1839.

Approval of the plan of previous consultation between the Chairs and the President of the Board, *Right Hon. the Earl of Ellenborough* 2270 *et seq.*——On some matters witness would consult gentlemen unconnected with the Court in preference to taking the opinion of any member of it, as witness did on one occasion with Sir Richard Jenkins, *ib.* 2273–2279——The Chairman and the Deputy Chairman should be acquainted with everything relating to the Government of India, whether emanating from the Court or the Secret Committee; but certain proceedings, such for instance as witness's admonishing the King of Oude, should only be disclosed to the Court at the discretion of the President of the Board of Control, *Right Hon. Viscount Hardinge* 2392. 2397——Names of Chairmen and Deputy Chairmen of the Court of Directors since 1834, specifying such of the same as have actually served or resided ten years in India, *App.* 346.

See also *President of the Board of Control. Previous Communications. Secret Committee,* 1.

Chaplains. Observations as to the number of chaplains in the service of the East India Company; manner in which appointed; the archdeacons are selected from among the chaplains, *Melvill* 247–255.

CIVIL JUSTICE:

1. *Bengal.*
2. *Bombay.*
3. *Madras.*
4. *Non-regulation Provinces.*
5. *North-Western Provinces.*

1. *Bengal:*

Statements submitted by the Court of Sudder Dewanny Adawlut relative to the administration of civil justice in the territories subject to the Government of Bengal during the year 1850, *App.* 636——Abstract statement showing in one view the number of cases that were pending in the several lower courts on the 1st January 1850, the number admitted during the year, the number disposed of, and the number pending at the end of the same year, with the discrepancies which the returns exhibit, *ib.* 642.

2. *Bombay:*

Various papers and documents relating to the administration of civil justice in the Presidency of Bombay, *App.* 730 *et seq.*

3. *Madras:*

Report of the Sudder Udalut on the administration of civil justice under the Madras Presidency, for the year 1850, *App.* 691——Various papers and documents relating to the administration of civil justice in the Presidency of Madras, *ib.* 692 *et seq.*

4. *Non-regulation Provinces:*

Comparative abstract statement of civil suits tried, with the assistance of native assessors, in the division of Assam, for the years 1849 and 1850, *App.* 633——Statements submitted by the Court of Sudder Dewanny Adawlut relative to the administration of justice in the non-regulation provinces, *ib.* 651.

Report, 1852—*continued.*

CIVIL JUSTICE—continued.

5. *North-Western Provinces:*

Abstract report of causes depending on the 1st January 1850, and of the number admitted and disposed of during the year 1849 in the several civil courts in the North-western Provinces, *App.* 614——Statement of the operations of the civil courts in the North-western Provinces classified with reference to the several grades of officers, *ib.* 616, 617——Statement showing the period which would elapse before the decisions of the regular suits depending on the 1st January 1850, if calculated according to the total number disposed of in the several courts in the North-western Provinces during the year 1849, *ib.* 618——Abstract statement showing the total value or amount of regular suits, whether original or in appeal, depending in the several civil courts in the North-western Provinces on the 1st January 1850, *ib.* 619——Abstract statement of civil suits tried, with the assistance of natives, under the Regulation VI. of 1832, during the year 1849, *ib.*——Abstract statement of the different descriptions of original suits instituted before the several Judges, principal Sudder Ameens, Sudder Ameens, and Moonsiffs, in the North-western Provinces, during the year 1849, *ib.* 620.

See also *Judicial Decisions.*

CIVIL SERVICE:

1. *Generally.*
2. *Observations on the Efficiency of the Civil Service.*

1. *Generally:*

Opinion that the civil servants of the Company have no cause to complain of the operation of the patronage, *Shepherd* 831——The appointments in India are with the Governors of the different presidencies, the members of Council having the power of dissent, *Prinsep* 966–968——How far any distaste might be imbibed against the civil service of India if the young men were to associate with those who were to be engaged in home appointments, *Sykes* 1802–1804——The circumstances in which civil servants are placed, from the mode of their appointment and promotion, may not be the most favourable one for drawing forth any very great exertion of their mental powers, *Right Hon. the Earl of Ellenborough* 2298——Particulars of a plan worked out by Mr. Wilson, the military secretary, for drawing the whole civil service through the army, *ib.* 2300——It would be desirable not to detain civil servants in Calcutta on their first arrival, as this leads to extravagance and to their contracting great debts, *ib.* 2302——Opinion against the amalgamation of the military and civil service of the presidencies, *Right Hon. Viscount Hardinge* 2370——No improvement could be made as to the age at which young men are sent to India, *ib.* 2403, 2404.

2. *Observations on the Efficiency of the Civil Service:*

The system of the civil service of India, that service being filled by men competent to discharge all its various duties, has undoubtedly worked satisfactorily, *Prinsep* 960–965——Witness has no reason to believe that by any other system a more efficient body of public servants could be provided, *ib.* 964——Opinion that the members of the civil service generally are fully equal to the important functions they have to discharge, *ib.* 971, 972——Opinion that the civil service of India is highly efficient for the duties it has to perform, *Bird* 1017——Testimony as to the efficient state of the civil service in India, *ib.* 1076–1078.

Great efficiency of the civil service of India; the education of this service is conducted on the most proper system, *Sir T. H. Maddock* 1184, 1185——Efficiency of the civil service of India; the education which they have in this country is calculated to make them efficient officers, *Sir G. R. Clerk* 1362, 1363——Sufficiency of the precautions taken in the appointment of persons to the civil service to secure an efficient service; the tests applied in the examination are sufficiently rigid, *ib.* 1376–1378——Efficiency of the civil service of India; taken collectively, the officers are much more efficient in the discharge of the peculiar duties devolving upon them than could safely be calculated upon under any other system that witness has seen suggested, *Willoughby* 1494——Witness can bear the strongest testimony to the general purity and integrity of the civil service, and to its intolerance of anything approaching to corruption, *ib.*

On the whole, witness considers that the civil service in Bengal is very efficient, *Millett* 1615, 1616. 1637——Opinion that the civil servants of the Company are a most efficient body, *Right Hon. Lord Elphinstone* 2121——When Governor-general, witness's opportunities of obtaining a general knowledge of the qualifications and conduct of the civil servants of the Company were very limited, but to many individuals in that class, witness can bear the highest testimony as to their efficiency, *Right Hon. the Earl of Ellenborough* 2298——Evidence as to the efficiency of the civil service, *Right Hon. Viscount Hardinge*

Report, 1852—*continued.*

CIVIL SERVICE—continued.

2. *Observations on the Efficiency of the Civil Service*—continued.

dinge 2372—— On arriving in India, the civil servants are practically fitted for the first situations they have to fill, *Right Hon. Viscount Hardinge* 2402.

See also *Addiscombe College*, 2. *Appointments*, 2. *Army*, 2. 3. *Bengal Presidency*, 1. 3. *Cadetships. Covenanted Service. Detached Service. Directors*, Court of, 2. *Distribution of Patronage*, 2. *Disqualification of Officers. Estimates. Governors of Presidencies. Haileybury College. Home Establishment. Leave of Absence. Legislative Council of India. Madras Presidency*, 1. *Military Officers. Natives*, 1. *Patronage*, 1. *Pensions*, 1. *Qualification of Officers. Salaries. Supreme Council. Uncovenanted Service. Votes of Proprietors. Writerships.*

Clerk, Sir *George Russell*, K. C. B. (Analysis of his Evidence.)—Has served for twenty-six years in India; principal offices witness has filled, 1333, 1334——Opportunities witness has had of judging of the mode of government of the North-western Provinces, 1335—— The Government in those provinces is very efficiently administered, and it ought to be so, for it is more amply provided with good working machinery than any other Government in India, 1336, 1337——Difference in the mode of administration of the North-western Provinces and the Government of Bombay; the Governor of Bombay has a Council, which the Lieutenant-governor of the North-western Provinces has not, 1338, 1339.

Witness would not remove the Council from the Governor of Bombay 1340, 1341—— The Lieutenant-governor of the North-western Provinces receives his instructions from the Governor-general of India; the Governor of Bombay receives his instructions from the Court of Directors, 1342-1345——Objections to assimilating the system as regards Bombay to the system in the North-western Provinces; importance of the Governor of Bombay communicating direct with the Court of Directors, 1345, 1346——Grounds on which witness comes to the conclusion, that although a Council is of advantage at Bombay, there is no necessity for a Council in the North-western Provinces, 1347-1349.

The Government of Bombay is entirely dependent upon the Governor-general in Council, as regards its expenditure; witness would not recommend any change in this practice, 1350-1353——No injury arises from the slowness of communication with the Court of Directors, arising from the double branches of the Government here, 1354—— Grounds for the opinion that the voluminous description of the correspondence with the Home Government is necessary and advantageous, 1355-1357. 1397——Witness would not suggest any change in the present mode of administration and powers of the Government of Bombay, 1358, 1359——It is not desirable that a member of the civil service of Bombay should be one of the members of the Governor-general's Council, 1360.

The number of members of the Council of Bombay could not be diminished without disadvantage, 1361——Efficiency of the civil service of India; the education which they have in this country is calculated to make them efficient officers, 1362, 1363—— Opinion as to the sufficiency of the pay of the public servants in India, 1364, 1365—— It would be desirable to continue the members of Council longer than the usual period, namely, five years, 1366, 1367——With regard to the Gove[illegible], five years is sufficient length of service, from the harassing nature of their duties[illegible]——The Government of Bombay does not pay its whole expenses; the whole r[illegible]s are much less than the expenses 1368-1373. 1464.

Remarks relative to the Indian navy; the Bomb[illegible]marine is now called the Indian navy, in order that it may not be considered as a [illegible]e local marine, 1370, 1371——The control of the Governor-general in Council, in r[illegible]ard to the legislation of Bombay, is beneficial and necessary, 1374, 1375——Sufficiency of the precautions taken in the appointment of persons to the civil service to secure an efficient service; the tests in the examination are sufficiently rigid, 1376-1378——Large number of mili[illegible] employed in the diplomatic service of India; the selections have been [illegible] and the system has worked well, 1379-1389——A knowledge [illegible] is essential to enable any officer, either in the Diplomatic or the [illegible] be efficient, 1389-1392. 1463.

If any means could be devised it would be advisable [illegible] selection of military officers for the performance of [illegible] that there is no occasion for a general reference [illegible] from India to England; many points might [illegible] 1395, 1396. 140[illegible] ercised by [illegible] Government[illegible]

Report, 1852—*continued.*

Clerk, Sir *George Russell,* K. C. B. (Analysis of his Evidence)—*continued.*

Any regulation which would prevent the Government from making use of the most efficient men, whether military or civil, in those services, would be very injurious to the Government of India, 1417-1423—— Manner in which the patronage of the North-western Provinces is exercised by the Deputy Governor; the whole of the patronage being in the hands of the Deputy Governor is objectionable, 1424-1428——Manner in which the patronage of Bombay is exercised; there is no inconvenience in the Governor making the appointments in Council, 1429-1431——Evidence relative to the employment of the natives of India in the uncovenanted service; efficient discharge of the duties entrusted to them; insufficiency of the present remuneration in the native uncovenanted service, 1432-1454.

There is very little analogy as regards the machinery of the Government and the distribution of patronage between the Government of the North-western Provinces and that of Bombay and Madras, 1455-1459——Any plan which should strip the Governor-general of a large portion of the patronage would not be conducive to the public good, 1460-1462——Generally speaking, witness thinks that Boards are not so efficient in territories recently acquired as individuals; but it does not follow that the present Board of Administration may not be better than the individual for the government of the Punjaub, 1465——Recommendation that all the officers employed in the Secret Political Department of Bombay should be sworn to secrecy, 1466-1471——Opinion that the power of the Court of Directors to recall the Governor-general is just and indispensable, 1472.

00109333

Colleges. The power of changing the system of education at the two colleges rests with the Board of Control and her Majesty in Council, *Shepherd,* 832, 833——Reference to the appointment of Mr. Escombe from Westminster School, *ib.* 834, 835——No admission to the colleges can be obtained without a nomination from a director or from the President of the Board, *ib.* 836.

See also *Addiscombe College. Haileybury College.*

Commander-in-Chief. Great advantage results from the Commander-in-Chief having a seat at the Council Board, *Melville* 439, 440. 459-462——Rank of the Commander-in-Chief when elected a member of the Council; witness sees no objection to the present regulation, *ib.* 467-473——The Commander-in-Chief, *ex officio,* has no seat in the Council, he only occupies a seat there by appointment of the Court of Directors, *Bird* 1102——Observations with respect to the power of voting possessed by the Commander-in-Chief; he almost invariably votes with the Governor, and this is a great objection to his having a vote in the civil administration of the country, *Willoughby* 1490-1493——He should not vote except on military and political questions which may be connected with military operations, *ib.* 1492, 1493——Witness would not prevent the Commander-in-Chief voting in Council upon all occasions and confine his voting to military matters, *Millett,* 1629——Witness would continue the Commander-in-Chief as a member of Council if he were on the spot, *Right Hon. the Earl of Ellenborough* 2294.

See also *Presidencies. Governor-General,* 1.

Commissioners of the Board of Control. Duties of the paid Commissioners of the Board of Control who were abolished by the Act of 1833, *Waterfield,* 629, 630.

Committees of Directors. Number of committees into which the directors are divided; functions of each of these committees, *Melvill* 13-16——The practice of dividing the Court into separate committees facilitates the business and prevents long discussions when the matters come before the Court, *ib.* 78, 79——Opportunities which a director has for serving on any one of the three committees of the direction which he may prefer by exchanging with another member, *Shepherd* 767, 768——The Court is divided into three committees, the financial, home, and naval; the political and military; the judicial, and legislative; and probably in no other government are all questions more thoroughly sifted, *Sykes* 1723——Investigation of business by the different Court, showing that it is not expedient to diminish the number 1817-1820——Bye-laws for the government of the East India Committees, *App.* 415.——*See* also *Bye-Laws.*

[redacted] acceleration of the mode of communication has had the [redacted] of business at the India House, *Melvill* 157-159.

[redacted] *tches. Furloughs. Seat of Government.*

[redacted] sent home for [redacted] conducting the

Report, 1852—*continued.*

CRIMINAL JUSTICE—continued.

4. *Non-regulation Provinces:*

Abstract statement of the number of persons brought to trial, acquitted, and convicted, in the years 1849 and 1850, by the magistrates and their assistants, and the Sudder Ameens, in the extra-regulation provinces, and the number committed to take their trial at the sessions, *App.* 632——Abstract statement showing the number of persons brought to trial, acquitted, and convicted, in the years 1849 and 1850, by the sessions court in the extra-regulation provinces, and the number of persons whose cases were referred to the Nizamut Adawlut, *ib.*——Abstract statement showing the number of persons whose cases were referred to the Nizamut Adawlut by the sessions court in the extra-regulation provinces, during the years 1849 and 1850, and the manner in which they were disposed of, *ib.*——Statement submitted by the Court of Nizamut Adawlut, relative to the administration of criminal justice in the non-regulation provinces for 1850, *ib.*——Comparative abstract statement showing the number of appeals preferred to the sessions courts during the years 1849 and 1850, from the orders of the magistrates and joint magistrates in the extra-regulation provinces, in criminal trials, as well as in miscellaneous cases, with the orders passed thereon, *ib.* 633.

See also *Judicial Decisions.*

Crown, The. See *Patronage. President of the Board of Control. Recall of Officers*, 2.

Customs Duties. See *Transit Duties.*

D.

Debts of the Company. Statement showing the progress of the Indian debt and of the home bond debt of the East India Company, since the 1st of May 1834; the rates at which money has been borrowed; and the amount owing at the latest dates, with the rates of interest payable thereon; also the amount subscribed to the Four per Cent. Loan, now open, *App.* 296.

Declaration of War. In all cases of declaration of war it is within the power of the Board of Control to act through the Secret Committee, without the concurrence of the Court of Directors, *Melvill* 138–143——The East India Company are precluded from interfering with the Governor-general in questions of peace or war; on such occasions the Crown, acting through the Secret Committee of the Company, gives all instructions, and is responsible for the result, *Sir T. H. Maddock* 1290–1295.

Delay. See also *Board of Control*, 2. *Correspondence. Despatches*, 3. *Previous Communications.*

Delhi. See *Seat of Government.*

Deputy Chairman. See *Chairs.*

Deputy Governors. See *Lieutenant Governors.*

DESPATCHES:

1. *Generally.*
2. *Evidence as to the Preparation and Transmission of Despatches.*
3. *Opinion that no unnecessary Delay takes place in preparing and transmitting the Despatches to India.*

1. *Generally:*

Increase of business of the Court of Directors, comparing 1834 with 1851; number of despatches in each of those years, *Melvill* 10——Evidence as to the volumnious character of the despatches, and the length of time required to examine them; such an examination affords the Home Authorities a great amount of information, which enables them to come to a conclusion which otherwise they could not so well arrive at, *ib.* 194–201—— If the Court of Directors were to refuse to transmit a despatch the Board of Control would have no other power than that of applying for a mandamus to compel them to do so, *Waterfield* 527, 528. 561. 688–692.

2. *Evidence as to the Preparation and Transmission of Despatches:*

Explanation as to the mode of preparing the despatches for transmission to India; every despatch from India is laid before the Court of Directors, *Melvill* 23. 106–116—— There is a constitutional objection to anybody signing a despatch to the Government of India but the Court of Directors, or some member of that Court, *ib.* 81——All despatches are addressed to the Governor-general of India; none are addressed to the Lieutenant-governor of the North-western Provinces, *ib.* 202–204——The despatches from India

Report, 1852—*continued.*

DESPATCHES—continued.

2. *Evidence as to the Preparation and Transmission of Despatches*—continued.

always come to the Home Government in duplicate; one copy being for the Court of Directors and the other for the Board of Commissioners, *Melvill* 205–207——Despatches are always addressed in the same form, *ib.* 393–395.

The changes which have been made of late years in the mode of preparing the despatches has caused an increase of trouble and expense in India, and there are additional clerks entertained on the establishment of the Secretary's office for the purpose, *Prinsep* 853——Evidence with respect to the mode of preparing despatches for the Court of Directors upon matters of ordinary routine, *ib.* 854——It has been the study of the secretaries, and necessarily so, considering the quantity of business which they have in India, to make the preparation of these despatches as mechanical as possible, *ib.*—— In like manner, the reporting of the despatches from the subordinate authorities, which are reported in so much detail, is quite mechanical, *ib.*——The preparation of these reports, though the quarterly reports look very formidable, is in fact so mechanical, that it is not the great labour by any means of the Secretary's office, *ib.*——Statement of the progress of a despatch through the Court, showing that the efficiency of the Court would be materially impaired by any diminution of its number, *Sykes* 1723, 1724.

3. *Opinion that no unnecessary Delay takes place in preparing and transmitting the Despatches to India:*

Length of time necessary for sending an answer in the shape of despatch to India; the delay that takes place is absolutely necessary, and any inconvenience is more than counterbalanced by the sifting the despatch undergoes, *Melvill* 24–27. 45–62. 144–165 ——The system pursued with regard to the public despatches ensures a careful revision of all the proceedings of the local Government, *Shepherd* 708——Mode of dealing with despatches which demand prompt and immediate attention, *ib.* 714, 715——Opinion that the delay which takes place in answering despatches from India, by the mode of correspondence adopted in this country, has not been productive of inconvenience to the Indian Government, *Bird* 1013——Witness is not aware that the Indian Government have experienced any serious inconvenience from the delay which takes place in receiving answers to despatches sent to the Home Authorities, *Sir T. H. Maddock* 1177——Upon important matters an answer to a despatch from India might be expected in three months, and on matters not requiring deliberation the time occupied might be less, *Right Hon. Viscount Hardinge* 2441–2443.

See also *Board of Control*, 2. *Correspondence. President of the Board of Control. Previous Communication. Records. Secret Committee*, 1. 2. *Secret Department* (*India.*)

Detached Service. Number of officers of each army employed in 1834 and 1851 on detached service, civil and political, and military, respectively, *App.* 350——Statement showing the number in each presidency of military officers in civil employment and on detached duty, distinguishing their respective ranks, *ib.* 413.

See also *Diplomatic Service.*

Diaries. Opinion that the ship diaries might be curtailed, if not dispensed with altogether, *Willoughby* 1480, 1481.——*See* also *Records.*

Diplomatic Service. Large number of military men employed in the diplomatic service of India; the selections have been admirably made, and the system has worked well, *Sir G. R. Clerk* 1379–1389.

Direct Cadetships. See *Cadetships.*

DIRECTORS, COURT OF:

1. *Evidence relative to the Appointment and Powers of the Court of Directors.*
2. *How far it is advisable to effect any Alteration in the Constitution of the Court.*
3. *Papers laid before the Committee.*

Digitized with financial assistance from

1. *Evidence relative to the Appointment and Powers of the Court of Directors:*

Since 1834 the directors have been more connected with India; of fifteen directors elected since that period, only one was wholly unconnected with India, *Melvill* 4. 36, 37 ——Great power possessed by the Court of Directors, although the Board of Control controls every act of the Court, *ib.* 20, 21——Power of the Court to record their dissent from

CC-0. In Public Domain.
a project facilitated by the Rotary Club of Bombay
on 12 April, 2019